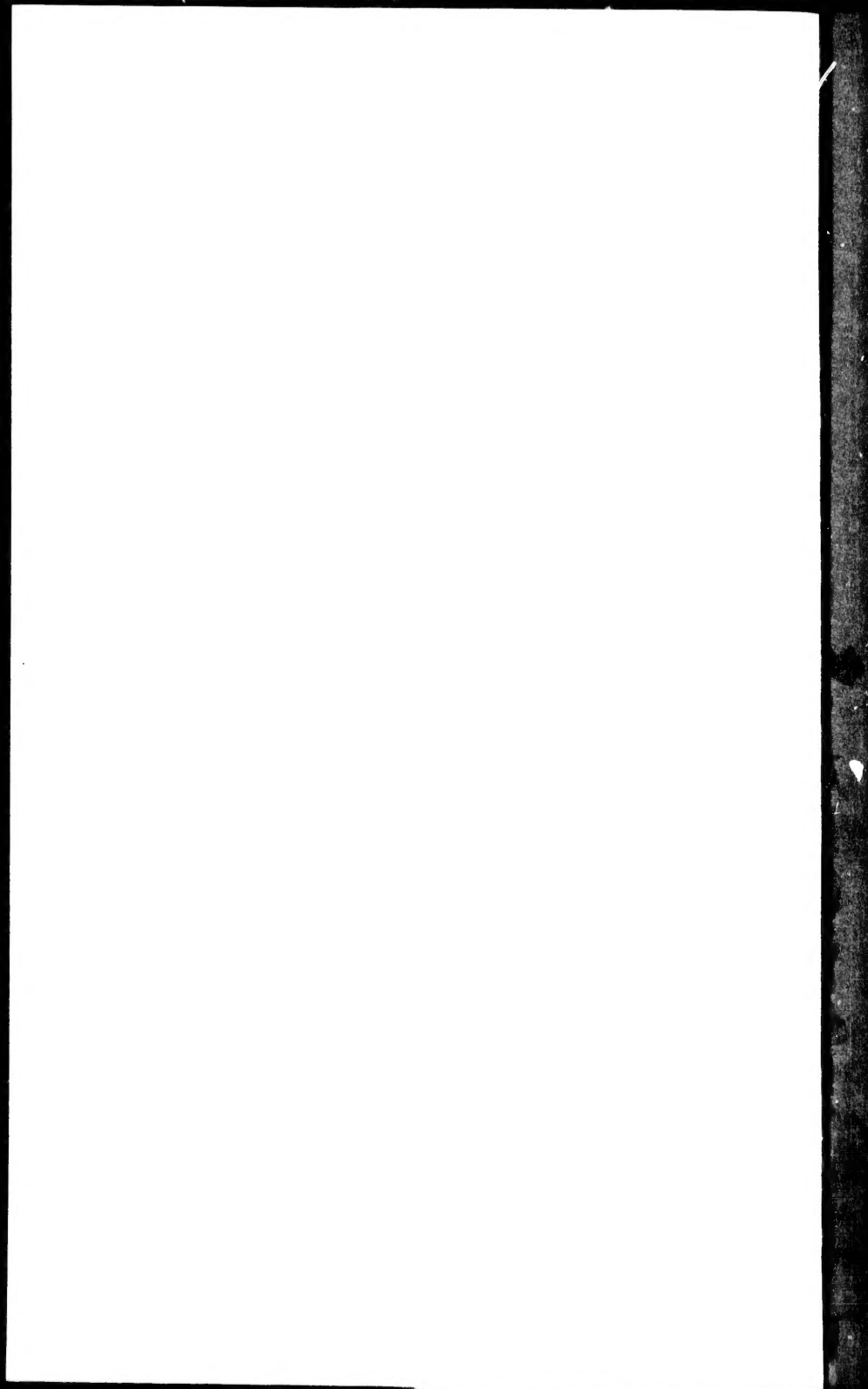




RATES OF TOLLS
AND
HARBOR DUES
AND
COMPENDIUM
OF THE
PROVINCIAL, BRITISH
AND
AMERICAN TARIFFS.

TO WHICH IS ADDED:
A PART OF THE LAW FOR THE REGISTRATION OF BRITISH
VESSELS.

COMPILED BY
O. MACKLEM, ESQ. CHIPPAWA, C. W.

BUFFALO:
CLAPP & M'CREDIE, PRINTERS.
.....
1845.

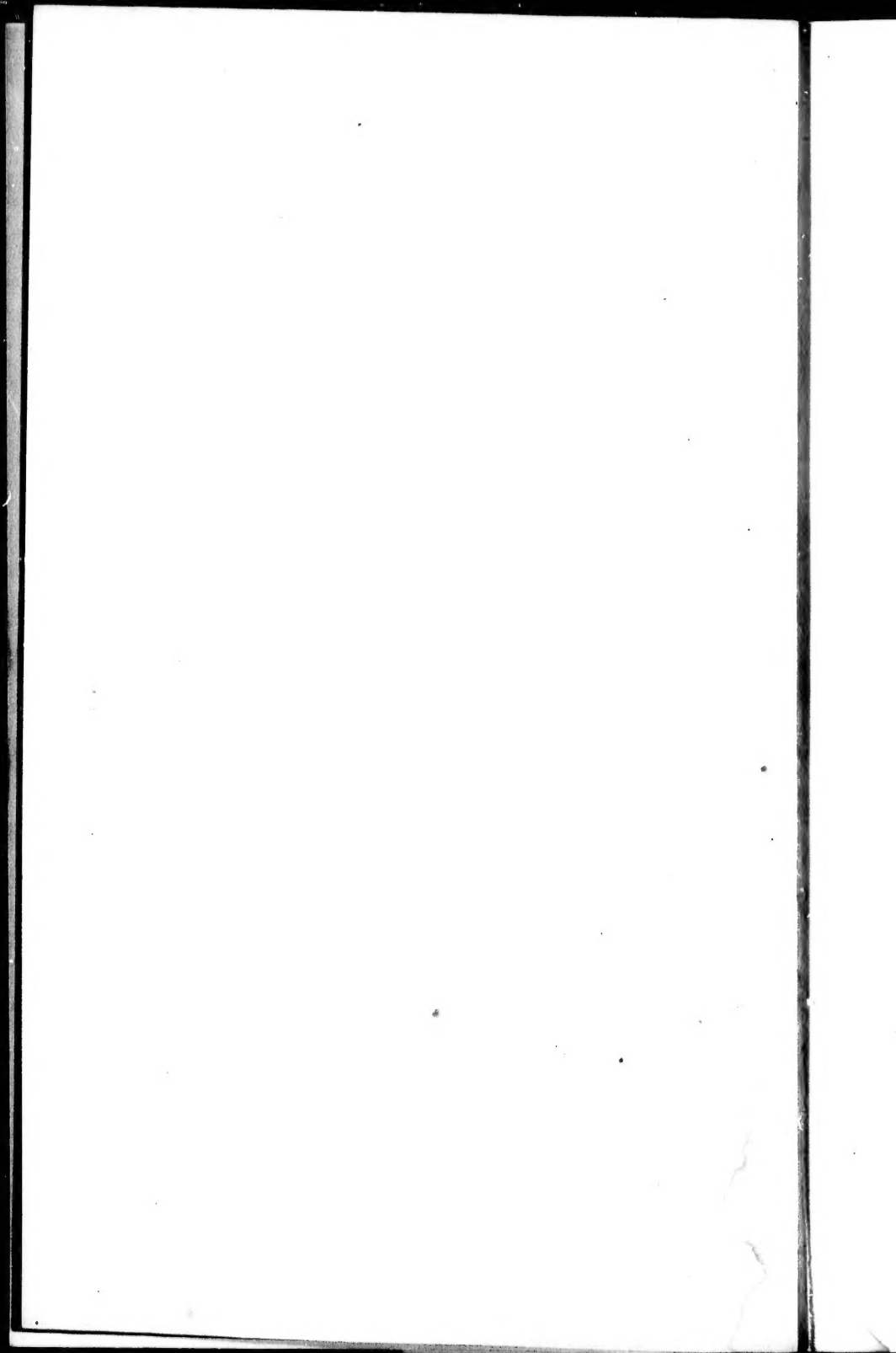


TABLE OF CUSTOM DUTIES

*To be levied on articles Imported by Land or Inland Navigation
into the Province of Canada, from and after the 6th April,
1845.*

ARTICLES.	DUTIES.		REMARKS.
	Imperial Act 5 & 6 Vict. Cap. 49.	Provincial Act 3 Vict. Cap. 3, & 6 Vict. Cap. 31.	
All Articles not enumerated or included under any of the following heads, except such articles as are exempted from duty	4 per cent.	5 per cent.	
Agricultural Societies—Seeds of all kinds, Farming Uten- sils and Implements of Hus- bandry, animals for the im- provement of Stock, when specially imported in good faith by any Society incor- porated or established for the encouragement of Agri- culture	Free or li- able to duty ac- cording to des- cript'n,	Free.	
Ammunition, arms and Uten- sils of War .....	....	....	<i>Prohibited</i>
Ale and Beer—see <i>Liquids</i>.	....	....	
Almonds—see <i>Fruit</i> .			
Anatomical preparations	According to description.	Free.	
Anchovies and Sardines, pre- served in oil	4 per cent.	10 per cent.	

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ARTICLES.		DUTIES.		REMARKS.
		Imperial Act 5 & 6 Vict. cap. 49.	Provincial Act 3 Vict. cap. 3, & 6 Vict. cap. 31.	
Animals.	Cows and Heifers.	Free	17 0s 0d e	See Agri- cultural So- cieties.— Travellers
	Calves	Free	0 5 0 "	
	Goats.....	Free	0 2 6 "	
	Horses, Mares, Geldings, Colts, Fillies & Foals }	Free	1 10 0 "	
	Kids	Free	0 2 6 "	
	Lambs.....	Free	0 1 0 "	
	Oxen Bulls & Steers	Free	1 10 0 "	
	Pigs (sucking)....	Free	0 0 6 "	
	Swine and Hogs ..	Free	0 5 0 "	
	Sheep.....	Free	0 2 0 "	
Apples—see <i>Fruit</i> .				
Army and Navy—see <i>Provi- sions, Stores</i> .				
Ashes		4 per cent..	1 per cent..	
* Bacon—see <i>Provisions</i> .				
Bark.....		4 per cent..	1 per cent..	
Bark Mills—see <i>Fanning and Bark Mills</i> .				
* Barley—see <i>Grain</i> .				
* Beans—see <i>Grain</i> .				
* Beef—see <i>Provisions, Meats</i> .				
Beer—see <i>Liquids</i> .				
Berries, Nuts and Vegetables, }		4 per cent.	1 per cent..	
used principally in dying. }				
Biscuit and Crackers		Free.....	10 per cent.	
Blubber—see <i>Oil</i> .				
Books		7 per cent.	5 per cent..	See <i>Dona's</i>
Books—Such as are prohibit- ed to be imported into the United Kingdom .....		.....	.....	<i>Prohibited</i>
Books & Clothing, Donations of —see <i>Donations</i> .				
Boots and Shoes and Calashes— see <i>Leather Manufactures</i> .				
Boots and Shoes of India Rub- ber—see <i>India Rubber</i> .				
Botany, Specimens of — see <i>Specimens</i> .				

ARTICLES.	DUTIES.		REMARKS.
	Imperial Act 5 & 6 Viet. cap. 49.	Provincial Act 3 Viet. cap. 3, & 6 Viet. cap. 31.	
* Bran or Shorts— <i>See Grain.</i>			
Bread— <i>See Biscuit and Crackers.</i>			
* Buck-wheat, Bear, Bigg— <i>See Grain.</i>			
Bulbs— <i>See Trees.</i>			
Bullion— <i>See Coin.</i>			
Burr Stones, Unwrought.....	4 per cent..	1 per cent	
* Butter— <i>See Provisions.</i>			
Calf Skins— <i>See Leather.</i>			
Candles... { Sperm.....	15 per cent.	2d. per lb.	
{ Wax.....	7 per cent.	2d. per lb.	
{ All other kinds....	7 per cent	1d. per lb.	
Carriages and Vehicles.....	4 per cent..	10 per cent.	<i>See Travellers,</i>
Cassia— <i>See Spices.</i>			
* Cattle and Live Stock— <i>See Animals.</i>			
* Cheese— <i>See Provisions,</i>			
Cider— <i>See Liquids.</i>			
Cinnamon— <i>See Spices.</i>			
Clocks and Watches.....	7 per cent..	10 per cent.	
Cloves— <i>See Spices.</i>			
Coals.....	4 per cent..	1 per cent	
Cocoa.....	1s. per cwt.	4d. per lb.	
Chocolate, Paste.....	4 per cent..	2d. per lb.	
Coffee. { Green.....		1d. per lb.	
{ Roasted.....	5s. pr. cwt {	2d. per lb.	
{ Ground.....		4d. per lb.	
Coin and Bullion.....	Free	Free	
Coin, Base or Counterfeit.....	.....	.....	<i>Prohibited</i>
Cordage.....	7 per cent..	5 per cent.	
Cordials— <i>See Spirits.</i>			
Corks.....	7 per cent..	5 per cent.	
* Corn— <i>See Grain.</i>			
Cotton Manufactures.....	7 per cent..	5 per cent.	
Cotton Wool.....	Free	1 per cent.	
Crackers— <i>See Biscuit.</i>			
Currants— <i>See Fruit.</i>			
Diamonds.....	Free	5 per cent..	

ARTICLES.	DUTIES.		REMARKS.
	Imperial Act 5 & 6 Viet. cap. 49.	Provincial Act 3 Viet. cap. 3, & 6 Viet. cap. 31.	
Donations of Books or Clothing, specially imported for the use of, or to be distributed gratuitously by any Charitable Society in the Province.	According to description }	Free.	
Drugs.....	Free.....	5 per cent..	
† * Eggs— <i>See Provisions.</i>			
Extracts, Essences and Perfumery.....	4 per cent..	10 per cent.	14
Fanning and Bark Mills.....	4 per cent..	10 per cent.	10
Figs— <i>See Fruit.</i>			
Fins and Skins, the produce of Fish and Creatures living in the Sea	15 per cent.	5 per cent..	15
Fish {	Fresh	Not des. free	
	Oysters, Lobsters Tur- tles	Fresh, Free	1 per cent..
	Salted or Dried.....	2s. pr cwt }	1 per cent..
	Pickled.....	4s. pr br'l }	
Flax— <i>See Hemp</i>			
Flour.....per barrel of 196 lb.	2s.....	6d.	10
Fruit {	Almonds.....	1d. per lb.	
	Apples	6d. per bush.	
	do dried.....	1s. per bush.	
	Currants.....	5s. per cwt.	
	Figs.....	Fresh Fr't	5s. per cwt.
	Nuts.....	Free, o-	1d per lb.
	Pears.....	ther Fr't	1s. per bush.
	Prunes	4 per c't	1d. per lb.
	Raisins { in Boxes.....	.....	1d. per lb.
	{ in k'gs or oth'wise .....	.....	1d. per lb.
	{ than in Boxes .....	.....	10 per cent.
	Unenumerated. ....	.....	10 per cent.
Fur Skins or Peltries, undressed or unmanufactured.....	4 per cent..	1 per cent.	
Furniture Wood— <i>See Mahogany</i>			
† * Game— <i>See Poultry & Game</i>			
Glass Manufactures.....	15 per cent.	5 per cent..	70
Goat Skins— <i>See Leather.</i>			

ARTICLES.	DUTIES.		REMARKS.
	Imperial Act 5 & 6 Viet. cap. 49.	Provincial Act 3 Viet. cap. 3, & 6 Viet. cap. 31.	
Barley.....	Free.....	3s. per quar	
Buck Wheat, Bear, } Bigg..... }	Free.....	3s. per quar	
Maize or Indian Corn	Free.....	3s. per quar of 480 lb.	
* Grain. { Oats.....	Free.....	2s. per quar	
Rye, Beans, Peas...	Free.....	3s. per quar	
Me'l of all the above }	Free.....	And of Wheat not bolted 2s. per 100 lb.	
Grains..... }			
Wheat.....	Free.....	3s. per quar	per 6 Viet. cap. 30.
Bran or Sorts	Free.....	3d. per cwt.	
Gums and Resins.....	Free.....	5 percent	
Gun Powder.....	.....	.....	<i>Prohibited</i>
* Hams— <i>See Provisions.</i>			
Hardwood, Unmanufactured for Furniture— <i>See Mahogany.</i>			
Hardware.....	7 percent..	5 percent	
* Hay	Free.....	6s. per ton	
Hemp, Flax and Tow.....	Free.....	1 per cent	
Hides, Raw	Free.....	1 per cent	
Hides of Cat. slaughtered in Bond	Free.....	Free	
* Hops.....	4 percent..	3d. per lb.	
India Rubber Boots and Shoes.	4 percent..	6d. per pair	
Iron, Pig.....	4 percent..	1 per cent	
Kip Skins— <i>see Leather.</i>			
Lamb Skins— <i>see Leather.</i>			
* * Lard— <i>see Provisions.</i>			
Leather. {	Goat Skins, tanned, } tawed, or in any way dressed..... }	4 percent..	5s. per doz.
	Lamb or S. Skin do	4 percent..	2s. 6d. p. doz
	Calf Skins do.	4 percent..	6d. per lb.
	Kip Skins do.	4 percent..	3d. per lb.
	Harness Leather.....	4 percent..	2d. per lb.
	Upper Leather.....	4 percent..	2d. per lb.
	Sole Leather.....	4 percent..	1 1/2d. per lb.
	Leath'r cut into shap's	4 percent..	6d. per lb.
	Leather not described	4 percent..	5 per cent

DUTIES.

ARTICLES.		Imperial Act 51 & 6 Viet. cap. 49.	Provincial Act 3 Viet. cap. 3. & 6 Viet. cap. 31.	REMARKS.
Leather Manu- factures viz: Boots, Shoes, Calash- es.	Women's boots, s'hs & calashes, of Lea- ther.....	7 percent..	7s. 6d. per dozen pairs	
	Women's Boots and Shoes of silk, satin, jean or other stuff, Kid or Morocco.	7 percent..	7s. 6d. per dozen pairs	
	Girl's Boots, Shoes & calashes under 7 inches in length, of Leather.....	7 percent..	2s. 6d. per dozen pairs	
	Girl's Boots & Shoes of silk, satin, jean or other stuff, Kid or Morocco.....	7 percent..	3s. per doz. pairs.	
	Men's Boots.....	7 percent..	2s. 6d. p pair	
	Men's Shoes.....	7 percent..	1s. per pair	
	Boys' Boots under 8 inch's in length	7 percent..	1s. 3d. p pair	
	Boys' Shoes, und'r 8 inch's in length	7 percent..	9d. per pair	
	Leather Manufactures, not described.....	7 percent..	5 per cent	
	Linen Manufactures	7 percent..	5 per cent	
Liquids	{ Ale and Beer	4 percent..	3d. per gal.	
	{ do in bottle.....	4 percent..	1s. per gal.	
	{ Cider and Perry.....	4 percent..	1d. per gal.	
	{ Vinegar.....	4 percent..	3d. per gal.	
Lumber—see <i>Wood</i> .				
Mace—see <i>Spices</i> .				
Maccaroni and Vermicilli.....		4 percent..	1d. per lb.	
Machinery		4 per cent.	10 per cent.	See <i>Models</i>
Mahogany and Hardwood, un- manufactured for Furniture		1 percent..	1 per cent	
Manures of all kinds.....		Free.	Free	
* Meal—see <i>Grain</i> .				
* Meat—see <i>Provisions</i> .				
Medicines.....		4 percent..	5 per cent	

ARTICLES.	DUTIES.		REMARKS.
	Imperial Act 5 & 6 Vict. Cap. 49.	Provincial Act 3 Vict. Cap. 3, & 6 Vict. Cap. 31.	
Models of Machinery and of other inventions and Im- provements in the arts.... }	Accord- ing to de- scription }	Free.	
Melasses and Treacle...per cwt	3s.....	1s.	
Nutmegs— <i>see Spices.</i>			
Nuts— <i>see Fruit.</i>			
Nuts used in Dying— <i>see Berries</i>			
* Oats— <i>see Grain.</i>			
Oakum.....	7 per cent..	Free	
Oil of Cattle and Swine }	Free.....	Free	
Slaughtered in Bond..... }			
{ Olive { in Casks.....	4 per cent..	4d. per gal.	
{ in Jars or Bottles	4 per cent..	1s. per gal.	
Lard	4 per cent..	4d. per gal.	
Linseed, raw or boiled..	4 per cent..	2d. per gal.	
Oils. { Vegetable, volatile, }	Free.....	Unenumerated 10 pr. ct.	
{ chemical & essential }			
Palm.....	4 per cent..	1 per cent	
The produce of Fish & }			
creatures living in the }	15 per cent.	1 per cent	
Sea			
Packages containing dutiable articles.....	Included in the value of the Goods }	Free	
Paper Manufactures, except Playing Cards..... }	7 per cent..	5 per cent	
* Peas— <i>see Grain.</i>			
Peltries— <i>see Fur Skins.</i>			
Perfumery— <i>see Extracts.</i>			
Pepper— <i>see Spices.</i>			
Philosophical Apparatus, Instrum'ts, }			
Books, Maps, Statuary, Busts and }	Free, or }		
Casts of Marble, Bronze, Alabaster }	liable to }		
or Plaster of Paris, Paintings, }	duty ac- }		
Drawings, Engravings, Etchings, }	cord'g to }	Free	
Specimens of Sculptures, Cabinets }	descrip- }		
Coins, Medals, Gems, and all other }	tion.... }		
collections of Antiquities, provided }			
the same be specially imported in }			
good faith for the use of any So- }			
cieties incorporated or established }			
for Philosophical or Literary pur- }			
poses, or for the encouragement of the }			

ARTICLES.	DUTIES.		REMARKS.
	Imperial Act 5, & 6 Vict. cap. 19.	Provincial Act 3 Viet. cap. 31. & 6 Viet. cap. 31.	
Fine Arts, or for the use or by the order of any University, College, Academy, School or Seminary of Learning within this Province.	Free, or liable to duty according to descrip'n }	Free	
Pickles and Sauces.....	4 per cent..	10 per cent.	
Pimento— <i>see Spices.</i>			
Plants— <i>see Trees.</i>			
Playing Cards.....	7 per cent..	10 per cent.	
* Pork— <i>see Provisions.</i>			
* Potatoes.....	Free	3d. per bush.	
† * Poultry and Game	{ Live..	Free.....	{ 10 per ct.
		{ Dead..	
* Provisions	{ Butter	8s. per cwt.	2s. per cwt.
		Bacon and Hams. Cured 3s. per Cwt.	5s. per cwt.
	{ Cheese.	5s. per cwt.	2s. 6d. p. cwt
		† Eggs	4 per cent..
	{ Meats. { Salted or	{ Cured.	3s. per cwt.
† * Lard	{ Fresh ..	Free.....	4s. per cwt.
		{ 4 per cent..	1 per cent
Provisions and Stores, Imported or supplied for the use of Her Majesty's Land and Sea Forces.....	{ of every description, free		According to description—except Arms or Clothing, which any Contractor or Contractors, Commissary or Commissaries, shall import or bring into the Province for the use of Her Majesty's Army or Navy or for the use of the Indian Nations in this Province—Provided the duty otherwise payable would be defrayed or borne by the Treasury of the United Kingdom or of this Province.
Prunes— <i>see Fruit.</i>			
Raisins— <i>see Fruit.</i>			
Resins— <i>see Gums and Resins.</i>			
Rice	Free.....	5 per cent.	
Rum	{ Of any strength not exceeding the strength of Styke's Hydrometer, and in proportion for any greater strength than the strength of proof.....per gal.. }		
		6d.....	6d
		Sweeten'd or mix'd with any article so that the	6d.....
			2s.

ARTICLES.		DUTIES.		REMARKS.
		Imperial Act 5 Provincial Act & 6 Viet. cap. 13 Viet. cap. 3, 49. & 6 Viet. cap. 31.		
Rum {	deg. of strength there- of cannot be ascertain- ed.....per gal...	6d	 2s.	
* Rye— <i>see Grain.</i>				
Salt.....		Free.....	2s. 6d. barrel of 280 lb. net.	
Sardines— <i>see Anchovies.</i>				
Sauces— <i>see Pickles and Sauces</i>				
Sausages and Puddings		4 per cent..	10 per cent.	
Saw-Logs		Free.....	1 per cent..	
Seeds.....		4 per cent..	Unannunciated 10 per cent.	See Agricultural Societies.
Segars— <i>see Tobacco.</i>				
Settlers' Goods.	{ Household Goods and other ne- cessaries which may accompany Settlers, and are intended solely for their use or that of their families, and not for the pur- poses of Trade or sale—Free, by T. O. Dated Oct. 1844. }		{ Wearing Apparel in actual use, and other personal effects not Merchandise, implements and tools of Trade of handicrafts- men, in the occupation or em- ployment of persons coming into the Province for the pur- pose of actually settling there- in—FREE.	
Sheep Skins— <i>see Leather.</i>				
* Shorts— <i>see Bran.</i>				
Shrubs— <i>see Trees.</i>				
Silk Manufactures.....		15 per cent.	5 per cent..	
Skins— <i>see Fur Skins, and Fins and Skins.</i>				
Snuff— <i>see Tobacco.</i>				
Soap.....		7 per cent..	5 per cent	
Soda Ash		4 per cent..	1 per cent..	
Specimens Illustrative of Na- tural History		{ Free by O. C. 23d. August, 1844. }		Free.....
Spermaceti.....		15 per cent.	5 per cent..	
Spices.	Cassia	4 per cent..	2d. per lb.	
	Cinnamon.....	4 per cent..	2d. per lb.	
	Cloves.....	4 per cent..	2d. per lb.	
	Nutmegs.....	4 per cent..	4d. per lb.	
	Pimento.....	4 per cent..	4d. per lb.	
	Pepper of all kinds..	4 per cent..	4d. per lb.	
	Mace.....	4 per cent..	3d. per lb.	

ARTICLES.	DUTIES.		REMARKS.
	Imperial Act 5 & 6 Viet. cap 49.	Provincial Act 3 Viet. cap. 3, & 6 Viet. cap. 31.	
Spirits and Cordials, except Rum, of all sorts, of any strength not exceeding the strength of proof by Styke's Hydrometer and in propor- tion for any great'r strength than the strength of proof.....per gallon.....	1s.....	1s. 3d.	
Spirits and Cordials sweeten- ed or mixed with any article so that the degree of stren'th thereof cannot be ascer- tained.....per gallon...	1s.....	2s.	
Stores and Provisions for H. M. forces—see <i>Provisions and Stores.</i>			
Straw.....	Free.....	3s. per ton	
Sugar. { Refined in loaves, { lump or crushed, { Sugar Candy	20 per cent.	2d. per lb.	
{ Unrefined, viz : { Muscovado, clay- { ed, bastard & other { kinds.....	5s. per cwt	1d. per lb.	
Syrups.....	4 per cent..	9d. per gal	
Tallow.....	Free.....	1 per cent	
Tallow of Cattle slaughtered in bond.....	Free.....	Free	
Tea.....	1d. per lb. .	1d. per lb.	
Tobacco. { Unmanufactured..	4 per cent..	1d. per lb.	
{ Manufactured....	7 per cent..	1d. per lb.	
{ Segars	7 per cent..	2s. per lb.	
{ Snuff.....	7 per cent..	4d. per lb.	
Tow—see <i>Hemp.</i>			
Tortoise Shell	Free	5 per cent..	
Treacle—see <i>Molases.</i>			
Trees, Shrubs, Plants, bulbs or roots.....	4 per cent..	Free	

ARTICLES.	DUTIES.		REMARKS.
	Imperial Act 5 & 6 Vict. cap. 49.	Provincial Act 3 Vict. cap. 3, & 6 Vict. cap. 31.	
Travellers—Horses and Carriages of, and Horses, Cattle and Carriages and other vehicles, when employed in carrying Merchandise, together with the necessary harness and tackle so long as the same are <i>bona fide</i> in use for that purpose....	Free	Free.....	
†*Vegetables, except Pot's, fresh	Free	10 per cent.	
Vegetables used in dying— <i>see Berries.</i>			
Vermicelli— <i>see Maccaroni.</i>			
Vinegar— <i>see Liquids.</i>			
*Wheat— <i>see Grain.</i>			
Wine	7 percent..	8d. per gallon and 10 per cent.	
Wood {	Pine { white, & in proportion for any smaller quantity, per 1000 cubic feet....	Free.....	£1 5s.
	Red do do ..	Free.....	1 15s.
	Oak, do do ..	Free.....	2 15s.
	Birch do do ..	Free.....	2 10s.
	Ash, Elm, Tamarack, or Hackmatac and other	Free.....	1 5s.
	woods not herein		
	charged with duty, do.....		
	Standard, & measurement per standard mule.....	Free.....	1 5s.
	Punchion or W. L. { White Oak, do	Free.....	10s. 0d.
	Red Oak, do	Free.....	7s. 6d.
	Ash,.....do	Free.....	4s. 0d.
	Barrel....do	Free.....	4s. 0d.
Deals {	Pine per Quebec standard hundred	Free.....	15s. 0d.
	Spruce....do.....	Free.....	7s. 6d.

N. B.—If imported prior to 5th July, 1845, on contracts entered into before 1st of February, 1845, these duties may be remitted by Governor in Council, and the former duty of 5 per cent. levied in lieu. See "Saw Logs"—"Mahogany and Hard Wood."

ARTICLES.	DUTIES.		REMARKS.
	Imperial Act 5 & 6 Vict. cap. 49.	Provincial Act 8 Vict. cap. 3, & 6 Vict. cap. 31.	
Handspikes ... per dozen	Free.....	3d.	For remarks, see last page.
Oars.....per pair ..	Free.....	3d.	
Planks, boards, and all kinds of sawed lumber not herein charged with duty, per 1000 superficial feet inch thick, and so in proportion for any greater thickness	Free.....	7s. 6d.	
Wood {			
Woolen Manufactures.....	7 per cent..	5 per cent	

REMARKS.

The foregoing duties are cumulative and to be levied, the one in addition to the other.

Exemption from duty under any act--extends only to the duties imposed by that particular Act.

Specific duties are taken in sterling at £1 4s. 4d. currency and the £ sterling.

Ad. Valorem Duties under the Imperial Act 5 & 6 Vict. cap. 49, and the ad valorem duties under the Provincial Act, 8 Vict. cap. 3, on the articles marked thus † are calculated generally by adding 10 per cent to the invoice price.—See 23d sect. of Imperial Act, 3 & 4, Wm. IV. chap. 59.

The ad valorem Duties under the Provincial Act 8 Vict. chap. 3, except on the articles marked thus † are calculated on the actual cost of the articles where purchased.

Bonds may be taken for the payment of *Provincial Duties*, (that on the articles marked thus * excepted) when the amount exceeds £50-currency.—See 16th sect. of Provincial Act 4 & 5 Vict. cap. 14.

Goods may be warehoused at any duly constituted Warehousing Port, and may be entered at any frontier port, under Bond, to be passed on for that purpose.

Articles Imported by or from the United States, pay both Imperial and Provincial Duties as foreign goods, without reference to the place of manufacture or production.

DRAWBACK ON MERCHANDISE EXPORTED TO THE BRITISH PROVINCES IN NORTH AMERICA.

With reference to a recent Act of the Congress of the United States, allowing Drawback on Merchandise exported to the British Provinces in North America, articles so exported from the United States, and imported into this Province, will be liable to the payment of the duties imposed both by the Acts of the Provincial Legislature, and also to the duties under the Imperial Act 5 & 6 Vict. cap. 49, whether such goods are originally the growth, production or manufacture of the United Kingdom, or of any of the British Possessions in America, &c., or otherwise.

The 27th Section of the Imperial Act 3 & 4 W. IV. cap. 59, which enacts, "That no goods shall, upon importation into any of the British Possessions in America, be deemed to be of the growth, production or manufacture of the United Kingdom, or of any British Possession in America, unless imported from the United Kingdom, or from some British Possession in America;" consequently, all articles imported into this Province from or through the United States, are deemed Foreign, although any of such articles may be the growth, production or manufacture of the United Kingdom, which, when so imported, must be held to be liable to duty as Foreign Goods, i. e. to the duties in full imposed both by the Acts of the Imperial Parliament and of the Provincial Legislature, imposing duties of Customs now in force, viz: Imperial Act 5 & 6 Vict. cap. 49, and Provincial Acts, 8 Vict. cap. 3, & 6 Vict. cap. 31, the one in addition to the other.

With reference to the exemptions from duties imposed by the recent Provincial Act 8 Vict. ch. 3, in favor of persons coming into the Province as settlers, in the opinion of the Law Officer of the Crown, Cattle and live stock of all descriptions, such as Horses, Cows, &c., when brought in for the use of persons coming into the Province for the purpose of actually residing therein, do not fall within the meaning of the words "OTHER PERSONAL EFFECTS," nor within any of the exemptions specially mentioned in the schedule annexed to the above mentioned Act, and are consequently subject to duty.

TABLE OF CORN DUTIES.

IF IMPORTED FROM ANY FOREIGN COUNTRY.

WHEAT—Whenever the Average Price of **WHEAT**, made up and published in the manner required by law, the Duty shall be, for every Quarter.

£ s. d.			£ s. d.			£ s. d.		
Under 51s.	-	1 0 0	59s. and under 60s.	0	13 0	66s. and under 69s.	0	6 0
51s. and under 52s.	0	19 0	60s. and under 61s.	0	12 0	69s. and under 70s.	0	5 0
52s. and under 55s.	0	18 0	61s. and under 62s.	0	11 0	70s. and under 71s.	0	4 0
55s. and under 56s.	0	17 0	62s. and under 63s.	0	10 0	71s. and under 72s.	0	3 0
56s. and under 57s.	0	16 0	63s. and under 64s.	0	9 0	72s. and under 73s.	0	2 0
57s. and under 58s.	0	15 0	64s. and under 65s.	0	8 0	73s. and upwards	0	1 0
58s. and under 59s.	0	14 0	65s. and under 66s.	0	7 0			

BARLEY—Whenever the Average Price of **BARLEY**, made up and published in the manner required by law, the Duty shall be, for every Quarter,

Under 26s.	0	11	0	31s. and under 32s.	0	7	0	35s. and under 36s.	0	3	0
26s. and under 27s.	0	10	0	32s. and under 33s.	0	6	0	36s. and under 37s.	0	2	0
27s. and under 30s.	0	9	0	33s. and under 34s.	0	5	0	37s. and upwards	0	1	0
30s. and under 31s.	0	8	0	34s. and under 35s.	0	4	0				

OATS—Whenever the Average Price of **OATS**, made up and published in the manner required by law, the Duty shall be, for every Quarter.

	£	s.	d.		£	s.	d.
Under 19s.	0	8	0	24s. and under 25s.	0	4	0
19s. and under 20s.	0	7	0	25s. and under 26s.	0	3	0
20s. and under 23s.	0	6	0	26s. and under 27s.	0	2	0
23s. and under 24s.	0	5	0	27s. and upwards.	0	1	0

RYE, PEAS AND BEANS—Whenever the Average Price of **RYE**, or of **PEAS**, or of **BEANS**, made up and published in the manner required by law, the Duty shall be, for every Quarter,

Under 30s.	-	0	11	6	37s. and under 38s.	-	0	5	6
30s. and under 33s.	-	0	10	6	38s. and under 39s.	-	0	4	6
33s. and under 34s.	-	0	9	6	39s. and under 40s.	-	0	3	6
34s. and under 35s.	-	0	8	6	40s. and under 41s.	-	0	2	6
35s. and under 36s.	-	0	7	6	41s. and under 42s.	-	0	1	6
36s. and under 37s.	-	0	6	6	42s. and upwards	-	0	1	0

WHEAT, MEAL, AND FLOUR—For every Barrel, being one hundred and ninety-six pounds—a Duty equal in amount to the Duty payable on Thirty-eight and a half gallons of **WHEAT**.

OATMEAL—For every quantity of one hundred and eighty-one pounds and a half—a Duty equal in amount to the Duty payable on Quarter of **OATS**.

MAIZE OR INDIAN CORN, BUCK-WHEAT, BEAR OR BIGG—For every Quarter—a Duty equal in Amount to the Duty payable on a Quarter of **Barley**.

If the produce of, and imported from, any British possession in North America, or elsewhere out of Europe.

WHEAT—Whenever the Average Price of **WHEAT**, made up and published in the manner required by law, the Duty shall be, for every Quarter.

	£	s.	d.		£	s.	d.
Under 55s. - - -	0	5	0	57s. and under 58s. - -	0	2	0
55s. and under 56s. - -	0	4	0	58s. and upwards. - -	0	1	0
56s. and under 57s. - -	0	3	0				

BARLEY—Whenever the Average Price of **BARLEY**, made up and published in the manner required by law, the Duty shall be, for every Quarter.

Under 28s. - - -	0	2	6	30s. and under 31s. - -	0	1	0
28s. and under 29s. - -	0	2	0	31s. and upwards. - -	0	0	6
29s. and under 30s. - -	0	1	6				

OATS—Whenever the average Price of **OATS**, made up and published in the manner required by law, the Duty shall be, for every Quarter.

Under 22s. - - -	0	2	0	23s. and upwards - -	0	0	6
22s. and under 23s. - -	0	1	6				

RYE, PEAS AND BEANS—Whenever the Average Price of **RYE**, or of **PEAS**, or of **BEANS**, made up and published in the manner required by law, shall be, for every Quarter,

Under 30s. - - -	0	3	0	32s. and under 33s. - -	0	1	6
30s. and under 31s. - -	0	2	6	33s. and under 34s. - -	0	1	0
31s. and under 32s. - -	0	2	0	34s. and upwards. - -	0	0	6

WHEAT MEAL AND FLOUR—For every Barrel, being one hundred and ninety-six pounds—a Duty equal in amount to the Duty payable on thirty-eight and a half gallons of Wheat.

OATMEAL—For every quantity of one hundred and eighty-one pounds and a half—a Duty equal in amount to the Duty payable on a quarter of Oats.

MAIZE OR INDIAN CORN, BUCK-WHEAT, BEAR OR BIG—For every Quarter—a Duty equal in amount to the Duty payable on a Quarter of Barley.

THE PROCESS BY WHICH STERLING MONEY IS CONVERTED INTO CURRENCY.

Specimens of Entries of Importations from the United States of America, of Articles subject to Duty under the Act of Imperial Parliament 5 & 6 Victoria, Cap. 49, and Provincial Act 4 & 5 Vict., Cap. 14.

FROM THE UNITED STATES OF AMERICA.

100 Dozen Corn Brooms.

Per Imperial Act, Value per Declaration, £30 0 0 Currency.
add $\frac{1}{10}$ 3 0 0

£33 0 0 at 4%.. £1 6 5

Under Provincial Act, value per Invoice, 30 0 0 at 5%.. 1 10 0

Currency, £2 16 5

500 lbs. Cheese.

Per Imperial Act, say at 5s per cwt.....£1 2 4 Ster.

Per Provincial Act, value per Invoice..

Currency. £10 0 0 at 5%.. 0 10 0 Cy.

* 100 Stoves.

Per Imp'l Act, value per Declaration..£150 0 0 Currency.

add $\frac{1}{10}$ 15 0 0

£165 0 0 at 7%..£11 11 0

Under Provincial Act, Value per

Invoice,..... £150 0 0 at 5 per ct. 7 10 0

Currency, £19 1 0

4 Hogsheads Crockery.

Per Imperial Act, Value per Declaration..£40 0 0 Currency.

add $\frac{1}{10}$ 4 0 0

£44 0 0 at 4%..£1 15 2½

Under Provincial Act, value per Invoice,.. 40 0 0 at 5%.. 2 0 0

Currency, £3 15 2½

* Considered as Hardware which is understood to include every kind of Goods manufactured from Metals.

All Castings are included in Hardware except Pig Iron, which cannot be considered as a Manufacture and will consequently be liable to 4 per cent under the Imperial Act.

Provincial Currency at 24s. 4d. Currency to the pound Sterling. To change Sterling into Currency at the above rate, add $\frac{13}{60}$ with Provincial Currency and the £ Sterling at 24s. 4d. Currency to change Sterling into Currency at the above rate. Deduct $\frac{13}{57}$.

To convert Currency into Sterling, multiply the number of Pence by 60 and divide by 73, which gives the number of Pence Sterling, thus:

$$\begin{array}{r}
 \text{£}1 \ 4 \ 4 \\
 \hline
 20 \\
 \hline
 24 \\
 12 \\
 \hline
 292 \\
 60 \\
 \hline
 73 \] \ 175 \ 20 \ [\ 240 \\
 \underline{146} \qquad \qquad \qquad \underline{12} \\
 292 \qquad \qquad \qquad 20 \text{ Shillings} \text{---} \text{£}1 \ 0 \ 0 \\
 \underline{292} \\
 0
 \end{array}$$

To convert Sterling into Currency, add 1-5th and 1-12th of that 1-5th, thus :

$$\begin{array}{r}
 \text{£}1 \ 0 \ 0 \\
 1-5\text{th is } 0 \ 4 \ 0 \\
 1-12\text{th of } 4\text{s. is } 0 \ 0 \ 4 \\
 \hline
 \text{£}1 \ 4 \ 4
 \end{array}$$

Or multiply the number of Pence by 73 and divide by 60, which gives the number of Pence Currency.

The above is the plainest system.

MONTREAL, MONDAY, APRIL 28, 1845.

PROVINCE OF CANADA.



PROVINCE OF CANADA.

By His Excellency The Right Honorable CHARLES THEOPHILUS, BARON METCALFE, of Fernhill in the County of Berks, G. C. B., one of Her Majesty's Most Honorable Privy Council, Governor General of British North America, &c. &c. &c.

To all to whom these presents shall come—

GREETING:

WHEREAS it is expedient to provide for the levying of Tolls on the several Public Works, constructed at the expense of the Province hereinafter mentioned; **KNOW YE THEREFORE**, that from and after the 1st day of May, now next ensuing, and until such further time as her Majesty's Pleasure shall be made known in this behalf, there shall be paid for the use of Her Majesty, Her Heirs and Successors, to such person or persons, as shall be duly appointed to receive the same for passage, and in the name of Tolls, the several sums agreeably to the Scales which accompany these presents. **OF ALL WHICH** Her Majesty's Loving Subjects, and all others whom these presents may concern, are hereby required to take notice and to govern themselves accordingly.

Given under my Hand and Seal at Arms, at Montreal, this twenty-eighth day of April, in the year of Our Lord, one thousand eight hundred and forty-five, and in the eighth year of Her Majesty's Reign.

METCALFE,

By Command,
D. DALY, *Secretary.*

Rates of Toll Authorised to be Levied upon the undermentioned Canals and Harbors.

DESCRIPTION OF PERSONS AND PROPERTY.	QUANTITY OR BULK.	Port Stanley Harbor.		Port Dover Harbor.		Port Maitland Harbor.		Port Colborne Harbor.		Port Dalhousie Harbor.		Windsor Harbor.	
		Weekly.	Half Weekly.	Weekly.	Half Weekly.	Weekly.	Half Weekly.	Weekly.	Half Weekly.	Weekly.	Half Weekly.	Weekly.	Half Weekly.
On Steam Boats and Vessels under 50 tons burden.	Each..	s d s d s d	s d s d s d	s d s d s d	s d s d s d	s d s d s d	s d s d s d	s d s d s d	s d s d s d	s d s d s d	s d s d s d	s d s d s d	s d s d s d
do do from 50 to 75 do ..	do ..	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3
do do from 75 to 100 do ..	do ..	5 0 3 9 2 6	5 0 3 9 2 6	5 0 3 9 2 6	5 0 3 9 2 6	5 0 3 9 2 6	5 0 3 9 2 6	5 0 3 9 2 6	5 0 3 9 2 6	5 0 3 9 2 6	5 0 3 9 2 6	5 0 3 9 2 6	5 0 3 9 2 6
do do from 100 to 150 do ..	do ..	7 6 5 0 2 6	7 6 5 0 2 6	7 6 5 0 2 6	7 6 5 0 2 6	7 6 5 0 2 6	7 6 5 0 2 6	7 6 5 0 2 6	7 6 5 0 2 6	7 6 5 0 2 6	7 6 5 0 2 6	7 6 5 0 2 6	7 6 5 0 2 6
do do from 150 to 200 do ..	do ..	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6
do do from 200 to 250 do ..	do ..	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6
do do upwards of 250 do ..	do ..	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6	10 0 5 0 2 6
Canal Boats under 20 Tons, for Passengers	Each..	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3
Canal Boats, for Freight	Each..	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3
Canal Scares, Boats, Lighters, &c. for freight	Each..	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3	2 6 2 6 1 3
ON CARGO.													
1.—Groceries and Provisions.		£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Flour...	Barrel.	0	0	0	0	0	0	0	0	0	0	0	0
Pork and Beef	do ..	0	0	0	0	0	0	0	0	0	0	0	0

Rates of Toll Authorised to be Levied upon the undermentioned Canals and Harbors.

DESCRIPTION OF PER- SONS AND PROPERTY.	QUAN- TITY. OF BULK.	Port Stanley Harbor.		Port Dover Harbor.		Port Mair land Harbor.		Port Col- bourne Harbor.		Port Dal- housie. Harbor.		Windsor Harbor.	
		£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brandy, Gin, Rum, Whiskey, Shrub, Pep'mint & Vinegar	Barrel.	0	0	6	0	0	4	0	0	4	0	0	6
Wine.	do ..	0	1	0	0	0	6	0	0	6	0	1	0
Do.	Pipe ..	0	2	0	0	0	2	0	1	2	0	2	0
Butter and Lard	Barrel.	0	0	4	0	0	3	0	0	3	0	0	4
Do. do	K'g F.	0	0	2	0	0	1½	0	0	1½	0	0	2
Cheese	Cwt.	0	0	2	0	0	1½	0	0	1½	0	0	2
Bees Wax and Tallow	do ..	0	0	2	0	0	1½	0	0	1½	0	0	2
Beer and Cider	Barrel.	0	0	4	0	0	3	0	0	3	0	0	4
Apples Fresh and Dried, Fruit and Nuts, Rice, do ..	do ..	0	0	4	0	0	4	0	0	4	0	0	6
Oil	do ..	0	0	3	0	0	3	0	0	3	0	0	2
Fish, Salt or Fresh	do ..	0	0	3	0	0	3	0	0	3	0	0	2
Do. Dried	Cwt.	0	0	1½	0	0	1½	0	0	1½	0	0	1½
Hams and Bacon, Sugar ...	do ..	0	0	3	0	0	2	0	0	2	0	0	3
Tobacco, Leaf	do ..	0	0	3	0	0	2	0	0	2	0	0	3
Do. Manufactured	do ..	0	0	4	0	0	3	0	0	3	0	0	4
Biscuit and Crackers	Parrel.	0	0	4	0	0	3	0	0	3	0	0	4
Oysters	do ..	0	0	4	0	0	3	0	0	3	0	0	4
Onions, Seeds	Bushel.	0	0	0½	0	0	0½	0	0	0½	0	0	0½
Bran, Ship Stuffs	Ton ...	0	1	6	0	1	6	0	1	6	0	1	3

Rates of Toll Authorised to be Levied upon the undermentioned Canals and Harbors.

DESCRIPTION OF PERSONS AND PROPERTY.	QUANTITY OF BULK.	Port Stanley Harbor.		Port Dover Harbor.		Port Maitland Harbor.		Port Colborne Harbor.		Port Dalhousie Harbor.		Windsor Harbor.	
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
2.—Agricultural Produce.													
Wheat, In, Corn Bar. & Rye Bushel.		0	0 ½	0	0 ½	0	0 ½	0	0 ½	0	0 ½	0	0 ½
Oats and Peas, Beans, Potatoes, and Vegetables of all kinds.	do...	0	0 ½	0	0 ½	0	0 ½	0	0 ½	0	0 ½	0	0 ½
Raw Cotton and Wool.	Ton...	0	1 6	0	1 6	0	1 6	0	1 6	0	1 6	0	1 6
Hay.	do...	0	1 0	0	1 0	0	1 0	0	1 0	0	1 0	0	1 0
Hemp and Rags.	do...	0	1 0	0	1 0	0	1 0	0	1 0	0	1 0	0	1 0
Sheep, Hogs, Calves & Colts Each.	do...	0	0 1 ½	0	0 1 ½	0	0 1 ½	0	0 1 ½	0	0 1 ½	0	0 1 ½
Horses, Horned Cattle, Asses do ..	do...	0	0 6	0	0 4	0	0 4	0	0 4	0	0 4	0	0 6
Flax S. & all other seeds in bbls Barrel.	do...	0	0 4	0	0 3	0	0 3	0	0 3	0	0 3	0	0 4
3.—Iron, Minerals, Ores, &c.													
Salt.	Ton ..	0	1 8	0	1 8	0	1 8	0	1 8	0	1 8	0	1 8
Sea Coal.	do ..	0	1 8	0	1 8	0	1 8	0	1 8	0	1 8	0	1 8
Gypsum, not ground, in bulk.	do ..	0	1 3	0	1 3	0	1 3	0	1 3	0	1 3	0	1 3
do ground, in bulk.	do ..	0	1 8	0	1 8	0	1 8	0	1 8	0	1 3	0	1 3
Gr'd gypsum & cement in bbls Barrel.	do ..	0	0 1	0	0 1	0	0 1	0	0 1	0	0 1	0	0 1
Pot and Pearl Ashes.	do ..	0	0 6	0	0 3	0	0 3	0	0 3	0	0 3	0	0 6
Pitch, tar, varnish, turpentine.	do ..	0	0 4	0	0 3	0	0 3	0	0 3	0	0 3	0	0 4
Brick, sand, lime, clay, manure.	Ton ..	0	1 3	0	0 10	0	0 10	0	0 10	0	0 10	0	1 3
Grind Stones, Cut Stones, Iron Ore, Mill Stones.	do ..	0	1 3	0	0 10	0	0 10	0	0 10	0	0 10	0	1 3
Pig and Scrap Iron and Broken Castings, Wro't Iron.	do ..	0	1 8	0	1 3	0	1 3	0	1 3	0	1 3	0	1 8

NOTE.—A British Vessel touching at more than one of the foregoing Ports in the course of one trip, to pay at the first the full Toll according to the above Schedule—and at any of the others touched at, but one fourth of the respective Tolls enumerated.—The Certificate of the Collector of the Port where the full Toll was paid to be produced.

The Tolls leviable on Cargo are to be exacted only upon the portion landed or shipped at the respective Port as the case may be.

Any Vessel having paid Toll and clear from a Port, and driven by stress of weather or other cause with that or any other of the above Ports, will be exempt from Toll, provided no loading or unloading takes place.

By Command, D. DALY, *Secretary.*

By Command,

Rates of Toll Authorized by His Excellency the Governor General in Council, to be levied upon Persons and Property passing the Welland Canal for the Season of 1845.

DESCRIPTION OF ARTICLES.	QUANTITY OR BULK.	Through the whole line.	From Port Maitland to Dunville & vice versa.	From Port Maitland, & P. Colborne, to P. Robinson, and vice versa.				From Port Robinson to old St. Catharines and Thorold and vice versa.				From St. Catharines to Port Dalhousie and vice versa.			
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On Steam Boats and Vessels under 50 tons burden.	Each..	0 10 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0	0 5 0
do do from 50 to 75 do.	do ..	0 15 0	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6
do do from 75 to 100 do.	do ..	0 15 0	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6
do do from 100 to 150 do.	do ..	0 15 0	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6
do do from 150 to 200 do.	do ..	0 15 0	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6
do do from 200 to 250 do.	do ..	0 15 0	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6
do do upwards of 250 do.	do ..	0 15 0	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6	0 7 6
Canal Boats under 50 Tons for Passengers chiefly.	do ..	0 5 0	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6
Canal Scaws, boats, Lighters, &c. for freight chiefly.	do ..	0 2 6	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3
1.—Groceries and Provisions.															
Flour....	Barrel.	0 0 4	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Pork and Beef	do ..	0 0 6	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Brandy, Gin, Rum, Whiskey															
Shrub, Pep'mint & Vinegar															
Wine.	do ..	0 0 9	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
Do.	do ..	0 1 3	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4	0 0 4
Pipe ..															
Butter and Lard	Pipe ..	0 2 6	0 0 7	0 0 7	0 0 7	0 0 7	0 0 7	0 0 7	0 0 7	0 0 7	0 0 7	0 0 7	0 0 7	0 0 7	0 0 7
Barrel.															
Do.	Barrel.	0 0 6	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Do.	Kg or F ^g	0 0 1	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0

Cheese..... Cwt... 0 0 1 1/2 0 0 0 0 1/2 0 0 0 0 1/2 0 0 0 0 1/2

Cheese.....	Cwt.	0	0	1½	0	0	0½	0	0	0½	0	0	0½	0	0	0	0
Bees Wax and Tallow.....	do ..	0	0	1½	0	0	0	0½	0	0	0½	0	0	0	0	0	0
Bee and Cider.....	Barrel.	0	0	6	0	0	1½	0	0	1½	0	0	1½	0	0	0	0
Apples Fresh and Dried, Fruit and Nuts, Rice.	do ..	0	0	4	0	0	0	1	0	0	2	0	1	0	0	0	0
Oil.....	do ..	0	0	9	0	0	0	2½	0	0	5	0	0	0	0	0	0
Fish, Salt or Fresh.....	do ..	0	0	9	0	0	0	2½	0	0	5	0	0	0	0	0	0
Do. Dried.....	Cwt....	0	0	3	0	0	0	1	0	0	1½	0	0	0½	0	0	0
Hams and Bacon, Sugar.....	do ..	0	0	1½	0	0	0	0½	0	0	0½	0	0	0½	0	0	0
Tobacco, Leaf.....	do ..	0	0	2	0	0	0	0½	0	0	1	0	0	0½	0	0	0
Do. Manufactured.....	do ..	0	0	2	0	0	0	0½	0	0	1	0	0	0½	0	0	0
Biscuit and Crackers.....	Barrel.	0	0	6	0	0	0	1½	0	0	3	0	0	1½	0	0	0
Oysters.....	do ..	0	1	0	0	0	0	3	0	0	6	0	0	3	0	0	0
Onions, Seeds.....	Bushel	0	0	1	0	0	0	0½	0	0	0½	0	0	0	0	0	0
Bran, Ship Stuffs.....	Ton ..	0	2	6	0	0	0	7½	0	0	1	3	0	0	0	0	4
2.—Agricultural Produce.																	
Wheat, I. Corn Barley & Rye.....	Bushel.	0	0	1	0	0	0	0½	0	0	0½	0	0	0½	0	0	0
Onion and Potatoes, Beans, Peas, Seed and Vegetables of all kinds.	do ..	0	0	1	0	0	0	0½	0	0	0½	0	0	0	0	0	0
Raw Cotton and Wool.....	Ton....	0	2	6	0	0	0	7½	0	0	1	3	0	0	0	0	4
Hay.....	do ..	0	2	6	0	0	0	7½	0	0	1	3	0	0	0	0	4
Hemp and Rags.....	do ..	0	2	6	0	0	0	7½	0	0	1	3	0	0	0	0	4
Sheep, Hogs, Calves, Colts. Each..	Each..	0	0	2	0	0	0	0½	0	0	1	0	0	0½	0	0	0
Horses, Horned Cattle, Asses do ..	do ..	0	0	6	0	0	0	1½	0	0	3	0	0	1½	0	0	0
Flax S. & all other S. in Bbls Barrel.	Barrel.	0	0	6	0	0	0	1½	0	0	3	0	0	1½	0	0	0
3.—Iron, Minerals, Ores, &c.																	
Salt.....	Ton....	Free	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sea Coal.....	do ..	0	2	6	0	0	0	7½	0	0	1	3	0	0	0	0	4
Gypsum not ground, in bulk do ..	do ..	0	3	9	0	1	0	0	0	0	2	0	0	0	0	0	6
Do ground in bulk.....	do ..	0	3	9	0	1	0	0	0	0	2	0	0	0	0	0	6

Rates of Toll to be levied upon Persons and Property passing the Welland Canal for the Season of 1845.

DESCRIPTION OF ARTICLES.	QUANTITY OR BULK.	Through the whole line.		From Port Maitland to Dunville & vice versa.		From Port Robinson, & P. Colborne, & P. Dunnville, & P. Robinson, & vice versa.		From Port Robinson to Thorold and vice versa.		From Thorold to St. Catharines and vice versa.		From St. Catharines to Port Dalhousie and vice versa.	
		£	s.	£	s.	£	s.	£	s.	£	s.	£	s.
		d.	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.
Groind Gypsum & Cement.	Barrel.	0	0	0	0	0	0	0	0	0	0	0	0
Pot and Pearl Ashes.....	do ..	0	0	7½	0	0	0	0	0	0	0	0	0
Pich, Tar, Varnish & Turp'e	do ..	0	0	6	0	0	0	0	0	0	0	0	0
Brick, sand, lime, clay, m'ure	Ton ..	0	0	5	0	0	0	0	0	0	0	0	0
Grind Stones, Cut do. Ir. Ore, Mill Stones	do ..	0	0	5	0	0	0	0	0	0	0	0	0
Fig and Scrap Iron and Broken Castings, Wro't	do ..	0	2	6	0	0	0	0	0	0	0	0	0
Iron Castings, going up	do ..	0	3	9	0	1	0	0	0	0	0	0	0
do going down..	do ..	0	2	6	0	0	0	0	0	0	0	0	0
Mineral Coal, American ...	do ..	0	2	6	0	0	0	0	0	0	0	0	0
C. Coal, Cop'ras, Manganese	do ..	0	2	6	0	0	0	0	0	0	0	0	0
Pig Lead and Bar do.....	do ..	0	2	6	0	0	0	0	0	0	0	0	0
Lead, Manufactured.	do ..	0	2	6	0	0	0	0	0	0	0	0	0
Stones, Unwrought.....	Cord..	0	1	3	0	0	0	0	0	0	0	0	0
Fire-wood.....	do ..	0	0	7½	0	0	0	0	0	0	0	0	0
Tan Bark.....	do ..	0	0	7½	0	0	0	0	0	0	0	0	0
Stone-ware and Earthenware	Ton ..	0	5	0	0	1	3	0	1	2	0	0	8
4.—Furs, Peltry, Skins, &c.													
Raw Hides, the Skins of Dom. and wild Animals	Cwt ..	0	0	3	0	0	1	0	0	0	0	0	0
Furs	do ..	0	0	3	0	0	1	0	0	0	0	0	0

Stone-ware and Earthenware	Ton ..	0 5 0	0 1 3	0 2 6	0 1 2	0 0 8	0 0 0
4.—Furs, Peltry, Skins, &c.	Cwt ..	0 0 3	0 0 1	0 0 1 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$
Raw Hides, the Skins of Dogs, and wild Animals	do ..	0 0 3	0 0 1	0 0 1 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 1 $\frac{1}{2}$
Furs	do ..						

Dressed Hides and Skins....	Cwt....	0 0 3	0 0 1	0 0 1 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$
5.—Furniture, &c.							
Furniture and Baggage.....	Ton ..	0 2 6	0 0 7 $\frac{1}{2}$	0 1 3	0 0 7	0 0 4	0 0 4
Cane, Wicker, Straw, Ploughs, Mechanical Tools, Furniture, &c.	do ..	0 2 6	0 0 7 $\frac{1}{2}$	0 1 3	0 0 7	0 0 4	0 0 4
6.—Lumber, &c.							
Square Timber 12" x 12 and upwards in boats or Vessels	p. m. ft	1 0 0	0 5 0	0 10 0	0 4 0	0 3 0	0 3 0
Do do in Rafts...	do do	1 10 0	0 7 6	0 15 0	0 6 0	0 4 6	0 4 6
Square Timber under 12" x 12 Round or Flat	p. m. ft	0 15 0	0 3 9	0 7 6	0 3 6	0 2 0	0 2 0
Do do in boats or Vessels	p. m. ft	1 0 0	0 5 0	0 10 0	0 4 0	0 3 0	0 3 0
Do do do in Rafts	p. m. ft	0 5 0	0 1 3	0 2 6	0 1 2	0 0 8	0 0 8
Small Round building Timber, Planks, Traverses in Rafts	do do	0 7 6	0 2 0	0 3 6	0 2 0	0 1 0	0 1 0
Do do do in Rafts	do do	0 1 3	0 0 4	0 0 7 $\frac{1}{2}$	0 0 3 $\frac{1}{2}$	0 0 2	0 0 2
Boards, Planks, sawing and sawed Lumber in boats or Vessels	M. F. inch	0 5 0	0 1 3	0 2 6	0 1 2	0 0 8	0 0 8
Do do do in Rafts	do do	0 10 0	0 2 6	0 5 0	0 2 0	0 1 6	0 1 6
Pipe Staves and Headings... per M.	do...	0 3 6	0 1 0	0 1 6	0 1 0	0 0 6	0 0 6
W. India Staves & Headings	do...	0 3 6	0 1 0	0 1 6	0 1 0	0 0 6	0 0 6
Headings.....	do...	0 0 3	0 0 1	0 1 6	0 1 0	0 0 6	0 0 6
Shingles.....	do...	0 0 3	0 0 1	0 0 1 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$
Saw Log.....	Each..	0 0 4	0 0 1	0 0 2	0 0 1	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$
Cedar Posts.....	Cord..	0 2 0	0 0 5	0 1 0	0 0 6	0 0 3	0 0 3
Posts and Rails for Fencing	do...	0 1 6	0 0 6	0 0 9	0 0 4	0 0 2 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$
Empty Barrels.....	Each..	0 1 1	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$
7.—Articles not Enumerated.							
On all articles of Merchandise not enumerated in the foregoing list							
Pirkins, sm-casks, pack's, &c	Ton...	0 5 0	0 1 3	0 2 6	0 1 2	0 0 8	0 0 8
Passengers, Adults	Each ..	0 0 0	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$
do Children.....	do...	0 0 6	0 0 1 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 1 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$
do	do...	0 0 3	0 0 1	0 0 1 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$

By Command,

D. DALY, Secretary.

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REGISTERING OF BRITISH VESSELS.



ANNO OCTAVO.

VICTORIÆ REGINÆ.

CAP. V.

An Act to secure the right of property in British Plantation Vessels navigating the Inland Waters of this Province, and not registered under the Act of the Imperial Parliament of the United Kingdom, passed in the third and fourth years of the Reign of His late Majesty King William the Fourth, intituled, *An Act for the Registering of British Vessels*, and to facilitate transfers of the same, and to prevent the fraudulent assignment of any property in such Vessels. Preamble.

[17th March, 1845.]

WHEREAS it is expedient to secure the right of property in British Plantation Vessels, navigating the Inland Waters of this Province, and not registered under the Act of the Imperial Parliament intituled, *An Act for the registering of British Vessels*, passed in the third and fourth years of the reign of His Majesty, William the Fourth, and to facilitate transfers of Vessels, and to prevent the fraudulent assignment of the property in such Vessels: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted

Commence-
ment of Act.

by the authority of the same, commencing upon the first day of July, one thousand eight hundred and forty five, except when any other commencement is herein particularly directed.

Right of
ownership
in any such
vessels to be
registered.

II. And be it enacted, That all persons claiming property in any Ship or Vessel, over fifteen tons, shall cause his or their ownership in the same to be registered in manner hereinafter provided for, and shall obtain a certificate of the registry of such ownership, from the person or persons authorised to make such registry and to grant such certificate, as hereinafter directed; the form of which certificate shall be as follows, viz :

Form of cer-
tificate of
ownership.

III. "This is to certify, that in pursuance of an Act, passed in the year of the reign of Queen Victoria, intituled, "*An Act, &c. [here insert the title of this Act, and the names, occupations, and residence of the subscribing owners,]* having made and subscribed the declaration required by the said Act : and having declared that he [or they] together with [names, occupations and residence of non-subscribing owners] is (or are) sole owner (or owners in the proportions specified on the back hereof,) of the ship or vessel called the [ship's name] of [place to which the ship belongs] which is of the burthen of [number of tons] and whereof [master's name] is master; and that the said ship or vessel was [when and where built, referring to builder's certificate or certificate of last ownership, then delivered up to be cancelled] and [name the employment of surveying officer] having certified to me that the said ship or vessel has [number] decks and [number] masts, that her length from the fore part to the main stem, to the after part of the stern post aloft, is [number of feet and inches] her breadth at the broadest part [stating whether that be above or below the main keels] is [number of feet and inches] her [height between decks if more than one deck or depth in the hold if only one deck] is [number of feet and inches] [if a steamer propelled by steam with an engine room, state the length and tonnage of the engine room, in feet and inches of length and tons.] that she is [how rigged.] rigged with a standing [or running] bowsprit, is [description of stern] sterned, carvel [or clinker] built, has [whether any or no] head: and the subscribing owners have consented and agreed to the above description; and their ownership or property in the said ship or vessel called the [name] has been duly registered at the Port of (name of the port.) Certified under my hand at the Custom House, in the said Port of (name of the port) this (date) day of (name of the month) in the year (words in length.)

Signed,

Collector."

IV. And on the back of such certificate of ownership there shall be an account of the parts or shares held by each of the owners mentioned and described in such certificate, in the form and manner following:

“Names of the several owners within mentioned: <i>Name,</i> <i>Name,</i> <i>Name,</i> <i>Name,</i> <i>Signed,</i>	“Number of sixty fourth shares held by each owner Thirty-two, Sixteen, Eight, Eight,
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Indorsement of shares, or proportion of ownership.

Collector.”

V. And be it enacted, That no certificate of ownership shall be granted until the following declaration be made and subscribed, before the Collector of Customs to whom application may be at any time made to grant a certificate of ownership, by the owner of such ship or vessel, if such ship or vessel is owned by or belongs to one person only, or in case there shall be two joint owners, then by both of such joint owners, if both shall be resident within twenty miles of the port or place where such registry is required, or by one of such owners, if one or both of them shall be resident at a greater distance from such port or place; or if the number of such owners or proprietors shall exceed two, then by the greater part of the number of such owners or proprietors, if the greater number of them shall be resident within twenty miles of such port or place as aforesaid, (not in any case exceeding three of such owners or proprietors, unless a greater number shall be desirous to join in making and subscribing the said declaration) or by one of such owners if all or all except one, shall be resident at a greater distance.

Declaration to be made and subscribed before certificate of ownership granted.

VI. And be it enacted, That if any ship or vessel, after a certificate of ownership shall have been granted, pursuant to the directions of this Act, shall in any manner whatever be altered so as not to correspond with all the particulars contained in the certificate of ownership, in such case it shall be incumbent on the owners of such ship or vessel to return the said certificate of ownership to the Collector of the port where the same was granted, and the Collector of the port shall grant a certificate of ownership *DE NOVO*, in manner hereinbefore required, and on failure whereof the owner of such ship or vessel shall forfeit the sum of twenty pounds, currency.

When vessels are altered to a certain extent, certificates of ownership to be granted *DE NOVO*.

VII. And be it enacted, That when and so often as the property in any ship or vessel or any part thereof, belonging to any of Her Majesty's subjects shall, after being

Property in vessels to be transferred by bill of sale.

granted certificate of ownership, be sold to any other or others of Her Majesty's subjects, the same shall be transferred by bill of sale or other instrument in writing, containing a recital of the certificate of ownership of such ship or vessel, or the principal contents thereof, otherwise such transfer shall not be valid or effectual for any purpose whatever either in law or equity: Provided always, that no bill of sale shall be deemed void by reason of any error in such recital, or by the recital of any former certificate or ownership instead of the existing certificate, provided the identity of the ship or vessel intended in the recital be effectually proved thereby.

Provido: Bill of sale not void by unimprunt or error in recital &c.

Property in vessels to be divided into sixty four parts or shares.

VIII. And be enacted, That the property in every ship or vessel of which there are more than one owner, shall be taken and considered to be divided into sixty-four equal parts or shares, and the proportion held by each owner shall be described in the certificate of ownership as being a certain number of sixty-fourth parts or shares; and that no person shall be entitled to be registered as an owner of any ship or vessel, in respect of any proportion of such ship or vessel which shall not be an integral sixty-fourth part or share of the same; and upon the first application for a certificate of ownership of any ship or vessel, the owner or owners who shall take and subscribe the declaration required by this Act before a certificate of ownership be granted, shall also declare the number of such parts or shares then held by each owner, and the same shall be so registered accordingly: Provided always, that if it shall at any time happen, that the property of any owner or owners in any ship or vessel cannot be reduced by division into any number of integral sixty-fourth parts or shares, the right of any owner or owners to any such fractional parts shall not be affected by reason of the same not having been registered: Provided also, that it shall be lawful for any number of such owners named and described in such certificate of ownership, being partners in any house or co-partnership actually carrying on trade in any part of Her Majesty's Dominions, to hold any ship or vessel, or any share or shares of any ship or vessel, in the name of such house or co-partnership as joint owners thereof, without distinguishing the proportionate interest of each of such owners; and that such ship or vessel or the share or shares thereof so held in co-partnership, shall be deemed and taken to be partnership property to all intents and purposes, and shall be governed by the same rules, both in law and equity, as relate to and govern all other partnership property in any other goods, chattels and effects, whatsoever.

Declaration upon first registry to state the number of such shares held by each owner.

Provido.

Provido.

Partners may hold vessels or shares without distinguishing the proportionate interest of each partners.

IX. And be it enacted, That no greater number than thirty-two persons shall be entitled to be legal owners at one and the same time of any ship or vessel, as tenants in common, or to be registered as such: Provided always, that nothing herein contained shall affect the equitable title of minors, heirs, legatees, creditors, or others, exceeding that number, duly represented by or holding from any of the persons within the said number, registered as legal owners of any share or shares of such ship or vessel: Provided also, that if it shall be proved to the satisfaction of the Governor in Council, that any number of persons have associated themselves as a joint stock company, for the purpose of owning any ship or vessel, or any number of ships or vessels, as the joint property of such company, and that such company, have duly elected or appointed any number, not less than three, of the members of the same, to be trustees of the property in such ship or vessel, or ships or vessels, so owned by such company, it shall be lawful for such trustees, or any three of them, with the permission of the Governor in Council, to make and subscribe the declaration required by this Act before certificate of ownership be granted, except that instead of stating therein the names and description of the other owners, they shall state the name and description of the company to which such ship or vessel, or ships or vessels, shall in such manner belong.

Not more than thirty-two persons to be owners of any ship or vessel at one time.

Proviso, as to equitable title of heirs, &c.

Proviso.

Joint stock companies.

Trustees may apply for registry.

X. And be it enacted, That no bill of sale or other instrument in writing, shall be valid and effectual to pass the property in any ship or vessel, or in any share thereof, after a certificate of ownership as hereby provided shall have been granted to such ship or vessel, or of any share thereof, or for any other purpose, until such bill of sale or other instrument in writing shall have been produced to the Collector of the port at which such ship or vessel had been granted certificate of ownership, or to the Collector of any other port at which she is about to receive certificate of ownership DE NOVO, as the case may be, nor until such Collector shall have entered in the books of such last registry of ownership, in the one case, or in the book of such registry of ownership DE NOVO, after all the requisites of law for such register DE NOVO shall have been duly complied with, in the other case, (and which such Collector is hereby required to do upon the production of the bill of sale or other instrument for that purpose), the name, residence, and description of the vendor or mortgagor, or of each vendor or mortgagor, if more than one, the number of shares transferred, the name, residence, and description of the purchaser or mortgagee, or of each purchaser or mortgagee, if

Bills of sale not to be effectual until produced to the Collector and entered in the book of registry of ownership.

if more than one, and the date of the bill of sale or other instrument, and of the production of it; and further, if such ship or vessel is not about to receive a certificate of ownership *de novo*, the Collector of the port where such ship is registered shall, and he is hereby required to indorse the aforesaid particulars of such bill of sale or other instrument, on the certificate of ownership of the said ship or vessel, when the same shall be produced to him for that purpose in manner and to the effect following, viz :

Form of Indorsement.

“Custom House (*Port and date ; name, residence and description of vendor or mortgagor,*) has transferred by (*bill of sale or other instrument,*) dated (*18* . . . number of shares,) to (*name, residence, and description of purchaser or mortgagee.*)

A. B. Collector.”

Notice to Inspector General, &c.

And forthwith to give notice thereof to the Inspector General or other officer to whom the copies of certificates are to be transmitted; and in case the Collector shall be desired so to do, and the bill of sale or other instrument shall be produced to him for that purpose, then the said Collector is hereby required to certify by indorsement upon the bill of sale or other instrument, that the particulars before mentioned have been so entered in the book of registry of certificates of ownership, and indorsed upon the certificate of ownership as aforesaid.

Nature of the priority intended in this Act.

XI. It being the true intent and meaning, that the several purchasers and mortgagees of such ship or vessel, share or shares thereof, when more than one appears to claim the same property or to claim security on the same property, in the same rank and degree, shall have priority one over the other, not according to the respective times when the particulars of the bill of sale or other instrument by which such property was transferred to them, were entered in the book of registry as aforesaid, but according to the time when the indorsement is made upon the certificate of ownership as aforesaid; Provided always, that if the certificate of ownership shall be lost or mislaid, or shall be detained by any person whatever, so that the indorsement cannot in due time be made thereon, and proof thereof shall be made by the purchaser or mortgagee, or his known agent, to the satisfaction of the Inspector General or other officer to whom the copies of certificates of ownership are to be transmitted, it shall be lawful for the Inspector General or such other officer, to grant such further time as to him shall appear necessary for the recovery of the certificate of ownership, or for the registry of ownership *de novo*, of the said ship or vessel under the provisions of this Act; and there-

Provide in case the certificate be mislaid.

upon the Collector shall make a memorandum in the book of registry of certificates of ownership of the further time so granted, and during such time no other bill of sale shall be entered for the transfer of the same ship or vessel, or the same share or shares thereof, or for giving the same security thereon.

XII. And be it further enacted, That when any transfer of any ship or vessel, or of any share or shares thereof, shall be made only as a security for the payment of a debt or debts, either by way of mortgage or of assignment to a trustee or trustees for the purpose of selling the same for the payment of any debt or debts, then, and in every such case, the Collector of the port where the ship or vessel is registered, shall, in the entry in the book of registry, and also in the indorsement on the certificate of ownership in manner hereinbefore directed, state and express that such transfer was made only as a security for the payment of a debt or debts, or by way of mortgage, or to that effect; and the person or persons to whom such transfer shall be made, or any person or persons claiming under him or them as a mortgagee or mortgagees, or as a trustee or trustees only, shall not by reason thereof be deemed to be the owner or owners of such ship or vessel, share or shares thereof, nor shall the person or persons making such transfer, be deemed by reason thereof to have ceased to be an owner or owners of such ship or vessel any more than if no such transfer had been made, except so far as may be necessary for the purpose of rendering the ship or vessel, share or shares so transferred, available by sale or otherwise, for the payment of the debt or debts, for securing the payment of which such transfer shall have been made.

Transfers by
way of mort-
gage.
Mortgagee

not to be
deemed an
owner.

XIII. And be it enacted, That when any transfer of any ship or vessel, or of any share or shares thereof, shall have been made as a security for the payment of any debt or debts, either by way of mortgage or of assignment as aforesaid, and such transfer shall have been duly registered according to the provisions of this Act, the right or interest of the mortgagee or other assignee as aforesaid, shall not be in any manner affected by any act or acts of bankruptcy committed by such mortgagor or assignor, mortgagors or assignors, after the time when such mortgage or assignment shall have been so registered as aforesaid, notwithstanding such mortgagor or assignor, mortgagors or assignors, at the time he or they shall so become bankrupt as aforesaid, shall have in his or their possession, order and disposition, and shall be the reputed owner or owners of the said ship or vessel, or the share or shares thereof, so by him or them mort-

Transfers of
ships for se-
curity of
debts being
registered,
rights of
mortgage
not affected
by any act
bankruptcy
of mortgag-
or, &c.

gaged or assigned as aforesaid; but that such mortgage or assignment shall take place of and be preferred to any right, claim or interest which may belong to the assignee or assigns of such bankrupt or bankrupts in such ship or vessel, share or shares thereof; any law or statute to the contrary thereof notwithstanding.

Penalty on
persons
making false
declaration
or falsifying
any docu-
ment.

XIV. And be it enacted, That if any person or persons shall falsely make declaration to any of the matters hereinbefore required to be verified by declaration, or if any person or persons shall counterfeit, erase, alter, or falsify any certificate or other instrument in writing, required or directed to be obtained, granted, or produced by this Act, or shall knowingly or wilfully make use of any certificate or other instrument, so counterfeited, erased, altered or falsified, or shall wilfully grant such certificate or other instrument in writing knowing it to be false, such person or persons shall, for every such offence, forfeit the sum of one hundred pounds sterling.

How penal-
ties are to be
recovered.

XV. And be it enacted, That all the penalties and forfeitures inflicted and incurred by this Act, shall and may be sued for, prosecuted, recovered and disposed of in such manner, and by such ways, means and methods as any penalties or forfeitures inflicted or which may be incurred for any offences committed against any law relating to the Customs, may now legally be sued for, prosecuted, recovered and disposed of; and that the officer or officers concerned in seizures or prosecutions under this Act, shall be entitled to, and receive the same share of the produce arising from such seizures, as in the case of seizures for unlawful importation, and to such share of the produce arising from any pecuniary fine or penalty for any offence against this Act as any officer or officers is or are now, by any law or regulation, entitled to upon prosecutions for pecuniary penalties.

TARIFF DUTIES

On articles imported into the United States: being an abstract of the bill passed by Congress, and approved by the President, in August, 1842.

ACIDS.

Acids, benzoic, citric, muriatic, nitric, oxalic, pyroligneous and tartaric,.....	20	pr. ct.
Boracic acid,	5	do
Borax,	25	do
Sulphate of quinine, per oz.	40	cts
Amber, ambergris, ammonia, arrow root, annatto, aniseed, vanilla beans, French chalk, red chalk, juniper berries, manganese, nitrate of lead, all chemical salts not enumerated, and all carbonates of soda, except soda ash, barilla, and kelp,.....	20	pr. ct.
Soda ash,	5	do

BOOKS.

Books, in English, bound, per lb.	30	cts.
“ “ in boards or sheets, per lb.	20	“
But if published abroad more than one year, and not republished in this country; or if published abroad more than five years, the books shall pay but one half the rates above specified. But these terms of one and five years shall not commence before the passing of this act.		
Books, Latin or Greek, bound, pr. lb.	15	cts.
“ “ unbound, do.	13	“
“ Hebrew, bound, do.	10	“
“ “ unbound do.	8	“
“ in other foreign languages—if bound or in boards pr. vol. 5 “	5	“
—if in sheets or pamphlets, pr. lb.	15	“
Any books printed 40 years before importation, and Reports to foreign legislatures per vol.	5	“
Polyglots, dictionaries, &c. pr. lb.	5	“
Books engravings and maps,	20	pr. ct.

COTTON.

Cotton, manufactured, per lb.	3	cts.
Cotton manufactured, not otherwise specified,	30	pr. ct.
Provided, the cottons not printed and worth not more than 20 cts. per square yard, shall be valued at 20 cts.; printed cottons, worth not more than 30 cts. shall be valued at 30 cts.; velvets, mole kins, fustians, &c. worth not more than 35 cts. shall be valued at 35 cts.		

Cotton twist, yarn and thread,25 pr. ct.
 Provided, that twist, &c. uncolored and worth less than 60
 cts. per lb. shall be valued at 60 cts.; if colored, and worth
 not less than 75 cts., it shall be valued at 75 cts. All
 other cotton twist, &c. shall pay a duty of.....30 pr. ct.

COPPER, LEAD, TIN, &c.

Copper bottoms, plates and sheets,30 pr. ct.
 " rods bolts, nails, &c. per lb. 4 cts.
 Copper patent sheathing metal, per lb. 2 "
 Lead in pigs and bars, per lb. 3 "
 " old and scrap, " 1½ "
 " pipes, shot, and sheets, do 4 "
 Type metal and stereotype plates,25 pr. ct.
 Types, new or old.....25 "
 Tin, pigs, bars, or blocks, 1 "
 " plates, sheets, and foil, 2½ "
 Silver plated metal and German silver in sheets,30 "
 German silver, bell metal, zinc, and bronze manufactures, 30 "
 Zinc in sheets,10 "
 Old bells, fit only to be remanufactured, shall be free of duty
 Bronze, powder and liquor, iron and red liquor, and seppia, 20 "

FISH.

Fish. dried or smoked, per 112 lbs. \$1,00
 Mackerel and herrings, salted, per barrel, 1,50
 Pickled salmon, do 2,00
 Other pickled fish, do 1,00
 " not in barrels,20 pr. ct.
 Cardines, etc. preserved in oil.20 "
 Fish, from the domestic fisheries, and all fresh caught fish, free.
 Fish glue, or isinglass,20 pr. ct.

FURS.

Furs, undressed, on the skin, 5 pr. ct.
 " dressed, on the skin, all hatters' furs, not on the skin, 25 "
 Fur hats, caps, muffs, &c.35 "
 Fur for hat bodies, not trimmed,25 "

GLASS.

Cut Glass, vessels, if the cutting be not one-third the height
 or length, per lb.25 cts.
 If the the cutting exceeds one-third, per lb.35 "
 If the cutting exceeds one-half per lb.45 "
 Cut glass chandeliers, lustres, drods, icicles, ornaments, &c.
 per lb.45 "
 Plain, moulded, or pressed glass articles, weighing over 8
 oz. per lb.10 "
 —weighing 8 oz. or under, per lb.12 "
 Plain, moulded, or pressed tumblers, per lb.10 "
 If stoppered, or the bottoms ground, 4 cts. per lb. additional.

	Articles partly cut or polished, to pay duty as if finished.	
	Vials and bottles, holding not more than 6 oz. each, pr. gross,	\$1,75
	Vials and bottles over 6, but not over 16 oz., per gross,...	2,25
	Vials and bottles, perfumery and fancy, uncut, not over 4	
	oz. each, per gross,.....	2,50
	The same, when over 2, and not over 16 oz. per gross,...	3,00
	Bottles and jars, black or green, over 8 oz, but not over 1	
	quart each, per gross,.....	3,00
	Bottles and jars, if over 1 quart each, per gross,.....	4,00
	Demijohns and carboys, one-half gallon, or less, each....	15 cts.
	Demijohns and carboys, over one-half, and not over 3 galls.	
	each,.....	30 cts.
	Demijohns and carboys, over 3 gallons, each,.....	50 "
	Glass, cylinder or broad window, not over 8 by 10 inches	
	per square foot,....	2 "
	Glass not over 10 by 12, per square foot.....	2½ "
	do do 14 by 10, do	3½ "
	do do 16 by 11, do	4 "
	do do 18 by 12, do	5 "
	do above 18 by 12, do	6 "
	Crown window glass, not over 10 by 8 inches, pr. sq. foot, 3½ "	
	do do not over 10 by 12, do....	5 "
	do do do 14 by 10, do....	6 "
	Crown window glass, not over 16 by 11 inches, pr. sq. foot, 7 "	
	do do not over 18 by 12, do....	8 "
	do do above 18 by 12, do....	10 "
	Glass in sheets or tables, to pay the highest duties imposed	
	on window glass.	
	Plate glass, polished, not silvered, and not over 12 by 8 in.	
	per square foot,	5 cts.
	The same not over 14 by 10, per square foot,.....	7 "
	do do 16 by 11, do	8 "
	do do 18 by 12, do	10 "
	do do 22 by 14, do	12 "
	do above 22 by 14, do	30 pr. ct.
	do if silvered, 20 per cent additional.	
	do if framed	30 "
	On all cylinder or broad glass, weighing over 100 lbs., and	
	all crown glass, over 160 lbs., to the 100 square feet, an-	
	other duty on the excess, at the same rate as above.	
	Glass, colored, porcelain, paintings on.....	30 pr. ct.
	Glass, manufacturers of, not specified.....	25 "
	GRAIN.	
	Wheat.....per bushel,	25 cents.
	Barley.....do	20 "
	Rye.....do	15 "
	Oats and Indian corn.....do	10 "

Wheat flour, per 112 lbs.....	70 cents.
Indian meal do	20 do
Potatoes per bushel.....	10 do

HEMP.

Hemp, unmanufactured, per ton.....	\$40
Hemp, Manilla, and other India, per ton.....	25
Codillo, or tow of hemp and flax, per ton.....	20
Cables and cordage, tarred, per lb.....	5 cents.
Cables and cordage, untarred, per lb.....	4½ do
Yarns, twine and packthread, per lb.	6 do
Seines, per lb.....	7 do
Cotton bagging, per square yard.....	4 do
Other manufactures, for same use as cotton bagging, gunny cloth, &c. per square yard.....	5 do
Sail duck, per square yard.....	7 do
Russia and other sheetings.....	25 pr. ct.
All other hemp manufactures... ..	20 do
Linens and flax manufactures.....	25 do
Grass cloth.....	25 do
Unmanufactured flax, per ton.....	\$20
Oil cloth, printed or painted, per square yard.....	35 cents.
Oil cloth furniture, of cotton flannel.....per sq. yard,	16 do
Oil cloth, other..... do	10 do
Oil cloth, for hat covers, etc..... do	12½ do
Floor matting and mats... ..	25 pr. ct.

IRON.

Iron bars and bolts, not rolled, per ton.....	\$17
Iron bars and bolts, rolled, per ton.....	25
Provided, that iron more finished than pig iron, except castings, shall be rated as iron bars and bolts; and iron imported for railways, if actually laid down for use before March 3d, 1843, shall be free of duty.	
Iron in pigs, per ton.....	\$9
Cast iron vessels, per lb.....	1½ cts.
All other castings do	1 do
Smoothing and pressing irons, hollow ware, & hinges, pr. lb.	2½ do
Iron and steel wire, not over No. 14, per lb.....	5 do
Iron and steel wire, over No. 14, & not over No. 25, pr. lb.	8 do
Iron and steel wire, over No. 25, per lb.....	11 do
Wire silvered or plated.....	30 pr. ct.
do brass or copper.....	25 do
do bonnet, silk covered, per lb.....	12 cents.
“ do cotton covered do	8 do
Round square iron, brazier's rods from 3 to 10-16ths inch, nail rods or nail plates, sheet, hoop, band, or scroll iron, and iron cables, per lb.....	2½ do
Other iron chains.....	30 pr. ct.

	Anchors, anvils, hammers, per lb.....	2½ cents.
	Cut or wrought iron spikes, do	3 do
	Cut iron nails..... do	3 do
	Wrought iron, mill irons, iron for ships, locomotives and steam engines, and malleable irons or castings, per lb..	4 cents.
	Iron tubes or pipes, per lb.....	5 do
	Saws, mill, cross cut and pit, each.....	\$1
	Tacks, brads, &c., less than 16 oz. to a 1000, per 1000..	5 cents.
	Tacks, brads, &c., more than 16 oz. to 1000, per lb.....	5 do
	Taggers' iron.....	5 pr. ct.
	Provided, that all articles partly manufactured, shall pay as if wholly manufactured; and no article shall pay less than the material of which it is made, when paying its highest duty, and in addition a duty of	15 pr. ct.
	Old iron, fit only to be remanufactured, and scrap iron, not 6 inches in length, per ton.....	\$10,00
	Muskets, per stand.....	1,50
	Rifles, each.....	2,50
	Axes, hatchets, planes, chisels, drawing and cutting knives, sickles, scythes, shovels, steel & brass saddlery, coach and harness furniture, steel yards and scale beams, fire arms other than muskets and rifles, and side arms.....	30 pr. ct.
	Square wire for umbrellas.....	12½ do
	Screws of iron, called wood screws, per lb....	12 cents.
	Screws of iron, all others	30 pr. ct.
	“ of brass, per lb.....	30 cents.
	Sheet and rolled brass..	30 pr. ct.
	Brass battery, or hammered kettles, per lb.....	12 cents.
	Steel, cast, shear, and German, in bars, per cwt.....	\$1,50
	Steel, all other, in bars, per cwt	2,50
	Pins, not over 5000 to the pack, per pack.....	40 cents.
	Pound pins, per lb.....	20 do
	Needles.....	20 pr. ct.
	Saddlery, common tinned, &c.....	20 do
	Ware, japanned, of papier mache, plated, and gilt; all cut- lery, and all manufactures, not otherwise specified, of brass, iron, steel, lead, copper, pewter, or tin.....	30 pr. ct.

LEATHER.

	Leather, tanned, sole or bend, per lb.....	6 cents.
	do upper, not specified....	8 do
	Calf and seal skins, tanned and dressed, per doz	\$5,00
	Sheep skins, tanned and dressed, per dozen.....	2,00
	Goat skins or moroccos, tanned and dressed, per dozen....	2,50
	Kid skins or morocco, tanned and dressed, per dozen.....	1,50
	Goat or sheep, tanned & not dressed, per dozen.....	1,00
	Kid or lamb, tanned and not dressed, per dozen.....	75

Skins tanned and dressed, but not in color, to wit :—fawn, kid, and lamb, called chamois, per dozen.....	1,00
Men's boots and bootees, per pair.....	1,25
Men's shoes and pumps, do	30
Women's boots & bootees, do	50
Children's do do do	15
Women's double soled pumps and welts, per pair.....	40
do shoes or slippers, do	25
Raw hides, dried or salted.....	5 pr. ct.
Skins, pickled and in casks.....	20 do
Men's leather gloves, per dozen.....	\$1,25
Women's leather habit gloves, per dozen.....	1,00
Children's leather habit gloves, per dozen.....	50
Women's do extra and demi length, per dozen.....	1,50
Children's do extra and demi length, per dozen.....	75
Leather caps, hats, suspenders, and all other suspenders of any material except India rubber, leather bottles, patent leather, and other leather manufactures	35 pr. ct.

OILS, &c.

Oil, olive, in casks, per gallon.....	20 cents.
do do salad, in bottles.....	30 pr. ct.
do do all other.....	20 do
do spermaceti, foreign fisheries, per gallon.....	25 cents.
Oil, whale or other fish, foreign fisheries, per gall.....	15 do
Whalebone, foreign fisheries.....	12½ pr. ct.
Spermaceti or wax candles, per lb.	8 cents.
Wax tapers.....	30 pr. ct.
Tallow candles per lb.....	4 cents.
Tallow.....	1 "
Beeswax and shoemakers wax.....	15 pr. ct.

PAPER, &c.

Paper, bank, folio, quarto, post, letter and bank note, per lb.	17 cents.
Paper, antiquarian, demy, drawing, elephant, foolscap, im- perial, medium, pot, pith, royal, and writing, per lb....	15 do
Paper, copperplate, blotting, colored for labels and needles, marble or fancy, glass, morocco, sand, tissue, gold or sil- ver, pastboard and pressing board, per lb.....	12½ do
Paper, colored copperplate, printing and stainers', per lb...	10 do
Binders' and paper makers' boards, box and mill boards, sheathing, wrapping and cartridge paper, per lb.....	3 do
Paper envelopes and fancy note.....	30 pr. ct.
Music paper, gilt and metal paper, fancy paper boxes....	25 do
Paper hangings.....	35 do
Blank or visiting cards, per lb.....	12 cents.
Playing cards, per pack.....	25 do
Blank books, when bound, per lb.....	20 do
do do unbound, do	15 do

Parchment vellum, &c., and imitation, wafers, sealing wax, black lead pencils, crayons, metallic pens, ink, ink pow- der, and manufactured quills.....	25	pr. ct.
Quills unmanufactured.....	15	do
Paper not enumerated, per lb.....	15	cents.
Rags, waste, or shoddy, do	4	do

SILK.

Silk, bolting cloths.....	20	pr. ct.
All other silk manufactures, not otherwise specified, per lb. of 16 ounces.....	\$2,50	
Sewing silk, silk twist, &c. per lb.....	2,00	
Pongees and plain white silk, do	1,50	
Raw silk do	50	
Floss and similar silks, ready for manufacture.....	25	per. ct.
Silk umbrellas, parasols, &c.....	30	do
Silk shirts and drawers.....	40	do
Silk caps and articles of apparel, made up wholly or in part by hand.....	30	do
Silk or satin shoes and slippers, per pair.....	30	cents.
Silk or satin shoes for children, per pair.....	15	do
Silk or satin boots and booties, per pair.....	75	do
Silk or satin boots for children, per pair.....	25	do
Men's silk hats, each	\$1,00	
Womens' silk hats and bonnets, each.....	2,00	

SPIRITS, WINE, &c.

Brandy.....	per gallon,	\$1,00
Other spirits, 1st and 2d proof - - - - -	do	60
do do 3d proof - - - - -	do	65
do do 4th proof - - - - -	do	70
do do 5th proof - - - - -	do	75
do do above 5th proof - - - - -	do	90
Ale, porter, beer, in bottles - - - - -	do	20
do do not in bottles - - - - -	do	15
Wine, Madeira, Sherry, San Lucar and Canary do		60
Wine, Champagne - - - - -	do	40
do bottled port, Burgundy, claret - - - - -	do	35
do port, and Burgundy, in casks - - - - -	do	15
do Teneriffe - - - - -	do	20
do claret in casks - - - - -	do	6
do white of France, Austria, Prussia, Sardinia, Portugal and its possessions, in casks, per gallon - - - - -	7½ cents.	
in bottles do - - - - -	20	do
Red wines from these countries—in casks, per gallon -	6	do
in bottles do - - - - -	20	do
Wines of Spain, Germany, and the Mediterranean in casks per gallon - - - - -	12½	do
in bottles, per gallon	20	do

Sicily, Madeira and Marsala wines, in casks or bot's, per gall.	25	cents.
Other wines of Sicily - - - - - do	15	do
Wines not specified—		
in casks - - - - - do	25	do
in bottles - - - - - do	65	do

Provided, that these duties do not interfere with subsisting treaties.

All imitations of spirits and wines, shall pay the highest duty imposed on the similar article, and when wine is imported in bottles, a separate duty shall be paid on the bottles.

Cordials and liqueurs, arrack, ratafia, and similar articles, per gallon 60 cents.

SUGAR.

Sugar, raw, or brown clayed, and sirup of sugar, per lb.	2½	cents.
Sugar, not raw nor yet refined,..... do	4	do
Sugar, refined, and sugar candy..... do	6	do
Molasses..... do	4½	mills.
Sirups of sugar, &c., entered as molasses, shall be forfeited.		
Comfits, sweetmeats, preserved fruits, and confectionary.....	25	pr. ct.

TOBACCO.

Tobacco, unmanufactured.....	20	pr. ct.
Cigars..... per lb.	40	cents.
Snuff..... do	12	do
Other manufactured tobacco..... do	10	do

WOOD.

Wood manufactures, not specified.....	30	pr. ct.
Boards, staves, scantlings, unwrought spars, and other wood wrought into shape, shall be deemed manufactured wood.		
Timber for wharves, firewood, rough board, staves, &c.	20	do
Rose, satin, mahogany, and cedar wood.....	15	
Walking canes, frames and sticks, for umbrellas, &c., household furniture not specified, musical instruments carriages and parts thereof.....	30	pr. ct.

WOOL.

Wool, coarse, unmanufactured worth 7 cents, or under at place of exportation.....	5	pr. ct.
Wool, all other unmanufactured.....	3	cents:
per pound, and 30 per cent ad. val.		
If wool is mixed, it shall all be appraised at the value of the finest kind.		
Carpeting, Wilton, Saxony, and Aubusson, per sq. yard,	65	cents.
do Brussel and Turkey..... do ..	55	do
do Venetian and ingrain..... do ..	30	do
do all other... :	30	pr. ct.
Woolen Blankets, worth not more than 75 cents each, and and not larger than 72 by 52, nor less than 45 by 60 in.	15	pr. ct.

Other woollen blankets.....	25	pr. ct.
Hearth, rugs.....	40	do
Woollen and worsted yarn.....	30	do
do do gloves, caps, and hosiery.....	30	do
Woollen flannels, bockings, and baizes, per square yard....	14	cents.
Goat's hair or mohair, unmanufactured per lb.....	1	do
do manufactures.....	20	pr. ct.
Coach laces.....	35	do
Ready-made clothing.....	50	do
Other articles worn by persons, except those otherwise speci- fied.....	40	do
Laces, thread.....	15	do
do cotton, or trimming.....	20	do
do tassels, knots, &c., of gold or silver.....	15	do
Articles embroidered in gold or silver.....	20	do
Articles made up as clothes.....	50	do
Combed wool or worsted manufactures, not otherwise speci- fied, and combined worsted and silk.....	30	do
Woollen manufactures not mentioned above.....	40	do

MISCELLANEOUS ARTICLES.

Coal per ton.....	\$1,75	
Coke, or culm of coal, per bushel.....	5	
Ware, China, earthen, stone, &c.....	30	pr. ct.
Hats of wool, hat bodies &c. each....	18	cents.
Hats and bonnets, Manilla, Leghorn, &c., made of straw, grass, palm, or any material not specified.....	35	pr. ct.
But all hats, braids, &c., used for making hats, shall pay the same duty as manufactured hats.		
Ornamental feathers and artificial flowers, hair bracelets, chains, curls, &c., human hair prepared for use, and all fans.....	25	pr. ct.
Hair unmanufactured.....	10	do
do cloth, belts, and gloves.....	25	do
do curled, and moss, for beds.....	10	do
Feathers, and down.....	25	do
India Rubber cloth, shoes, suspenders, and other articles.....	30	do
Provided, that India rubber suspenders, worth not more than \$2 per doz., shall be valued at.....		
	\$2	
Clocks and glazier's diamonds.....	25	pr. ct.
Ship chronometers.....	20	do
Watches and watch materials.....	7½	do
Diamonds.....	7½	do
Watch crystals and spectacle glasses, per gross.....	\$2	
Gems, pearls, &c.....	7	pr. ct.
do imitation and mosaics.....	7½	do
Jewelry, of gold, silver, &c.....	20	do
do imitation.....	25	do

Table tops, Scagliola, mosaic, inlaid, &c., and alabaster and spar ornaments.....	30	pr. ct.
Silver and gold vessels, and wares, not otherwise specified	30	do
Strings for musical instruments	15	do
Marble unmanufactured.....	25	do
do busts, statuary, and other articles not otherwise specified.....	30	do
Slates, tiles, and bricks.....	25	do
Baskets and other articles of grass, willow, palm leaf, &c.,	25	do
Beads of wax, amber, &c., fancy boxes, and combs for the hair.....	25	do
Brushes and brooms.....	30	do
Bristles, per lb.....	1	cent.
Dolls, toys, metal buttons	30	pr. ct.
But all such buttons, worth not more than \$1 per gross, shall be valued at \$1.		
Other buttons, and button moulds.....	25	do
But lastings, prunellas, &c., in size fit only for buttons and shoes, and mohair, linen canvass, figured satin, and brocaded velvet, in size and shape suited only for buttons, and tortoise shell, ivory, horns, and teeth, unmanufactured and horn and bone tips.....	5	pr. ct.
White or red lead, litharge, &c., per lb.....	4	cents.
Whiting and ochres, when dry... do	1	do
do when ground in oil..... do	1½	do
Sulphate of Barytes..... do	½	do
Oil, linseed, hempseed, &c., per gallon.....	25	do
Putty, per lb.....	1½	do
Cocoa, dates, nuts, woad or pastel, and sulphuric acid, per lb.	1	do
Ivory or bone black, per lb.....	¾	do
Alum. do	1½	do
Ginger in the root, figs, raisins, not specified, and copperas		
per lb.	2	do
Almonds, prunes, currants, muscatel and bloom raisins, do.	3	do
Chocolate, ground ginger, and sulphate of copper, do.	4	do
Chinese cassia, pimento, black pepper, crude camphor, indigo, glue, per lb.....	5	do
Cloves, gunpowder, per lb.....	8	do
Sweet oil of almonds, per lb.....	9	do
Cayenne, African, Chili pepper, per lb.....	10	do
Refined camphor,..... do	20	do
Cinnamon,..... do	25	do
Nutmegs, and oil of cloves.... do	30	do
Mace..... do	50	do
Opium..... do	75	do
Mustard seed, linseed, quick-silver.....	5	pr. ct.

Mustard, roll brimstone, calomel, and other mercurial preparations.....	25	do
Olives.....	30	do
Soap, Windsor, shaving, and fancy.....	30	do
do all other hard, per lb.....	4	do
do all soft, per barrel.....	50	do
Grease and soap stuffs.....	10	do
Starch and pearl barley, per lb.....	2	cents.
Corks.....	30	pr. ct.
Manufactures of cork.....	25	do
Sponges and spunk.....	20	do
Oranges, lemons and grapes.....	20	do
Salt per bushel of 56 lb.....	8	cents.
Saltpetre, partly refined, per lb.....	1	do
do wholly refined, do.....	2	do
Chloride of lime..... do.....	1	do
Vinegar, per gallon.....	8	do
Spirits of turpentine, per gallon.....	10	do
Beef and pork per lb.....	2	do
Hams and bacon do.....	3	do
Prepared meat, poultry and game, and Bologna sausages.....	25	pr. ct.
Cheese, per lb.....	9	cents.
Eggs, do.....	5	do
Lard.... do.....	3	do
Maccaroni, jellies, &c.....	30	pr. ct.
Pickles, capers, and sauces.....	30	do
Castor oil, per gallon.....	40	cents.
Oil, neatsfoot, animal, and volatile.....	20	pr. ct.
Gums, &c., crude.....	15	do
do if not crude, and pastes, essences, balsams, perfumes, &c. not enumerated.....	25	do

THE FOLLOWING ARTICLES ARE EXEMPT FROM DUTY.

1. Articles imported for the use of the United States.
2. Merchandise, the growth or manufacture of the United States, exported to a foreign country and brought back again; and personal effects, not merchandise, of citizens of the United States dying abroad.
3. Paintings and statuary by American artists.
4. Wearing apparel and personal effects, not merchandise, of persons arriving in the United States.
5. Apparatus, instruments, books, maps, statuary, cabinets of coins, antiquities, &c., imported for the use of any philosophical or literary society, or any college, academy or school.
6. Anatomical preparations, models of machinery and inventions; specimens in natural history, trees, shrubs, plants, bulbs or roots, and garden seeds not otherwise specified; berries, nuts and vegetables, used principally in dyeing or composing dyes; all dye woods in sticks:

whale and other fish oils, and all other articles the produce of American fisheries; animals imported for breed; fruit, green or ripe, from the West Indies, in bulk; tea and coffee, when imported in American vessels from the places of their growth or production.

7. Adhesive felt for sheathing vessels, alcornoque, aloes, antimony crude, argol, asafetida, ava root, barilla, bark of cork tree, unmanufactured; bells or bell metal, only fit to be re-manufactured, and chimnes of bells; brass in pigs or bars, and old brass only fit to be re-manufactured; Brazil wood, crude brimstone, and flour of sulphur, bullion, burr stones unwrought; cantharides, chalk, clay unwrought; cochineal, coins of gold and silver, copper the use of the mint, copper in pigs or bars, and copper ore; plates or sheets of copper for sheathing vessels, but none is to be so considered except that which is 14 inches wide and 48 inches long, and weighing from 14 to 48 oz. per square foot; old copper fit only to be re-manufactured; cream of tartar, emery, flints, ground flint, gold bullion, gold epaulets and wings, grindstones, gum Arabic, gum Senegal, gum tragacanth, India rubber, in bottles or sheets, or otherwise, unmanufactured, and old junk, oakum, kelp, kermes, lac dye, leeches, madder root, mother of pearl, nickle, nux vomica, palm leaf unmanufactured, palm oil; Peruvian bark, pewter when old and only fit to be re-manufactured; platina unmanufactured, ivory unmanufactured; plaster of Paris unground, rattans and reeds unmanufactured, rhubarb, saltpetre when crude, sarsaparilla, shellac, silver bullion, silver epaulets and wings, stones called polishing stones, stone called rotten stone, sumac, tartar when crude, teuteneque, turmeric, weld, woods of all kinds, when manufactured, not herein enumerated.

§ 10. On all articles not enumerated above, a duty shall be levied of 20 per cent.

§ 11. When a specific discrimination is not herein made between goods imported in American or in foreign vessels, an additional duty of 10 per cent is imposed on all merchandise brought in vessels not of the United States, and a further addition of 10 per cent on goods brought in foreign vessels from any place east of the Cape of Good Hope. *Provided*, that existing treaties and former acts of Congress be not infringing.

§ 12. All duties are to be paid in cash, and goods are to be sold after 60 days detention.

§ 14. On foreign sugar refined in the United States, a drawback shall be allowed equal to the duty paid; on spirits distilled from foreign molasses, a drawback of 5 cents per gallon, till January 1st, 1843; at and after that time, the drawback shall be reduced one cent per gallon, on the 1st of January of each year, till it be extinguished.

§ 15. No drawback shall be allowed but on goods exported within three years from their importation. Ten per cent of the drawback

on refined sugar shall be retained, and 2½ per cent on all other drawbacks.

The provisions of this act shall not apply to goods shipped in any port beyond the Cape of Good Hope or Cape Horn, prior to September 1st, 1842.

DRAWBACK UPON FOREIGN MERCHANDISE, IMPORTED INTO THE U. STATES.

CHAP. 70—AN ACT allowing drawback upon foreign merchandise exported in the original packages to Chihuahua and Santa Fe, in Mexico; and to the British North American provinces adjoining the United States.

[**SEC. 1**] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That any imported merchandise which has been entered, and the duties paid or secured according to law, for drawback, may be exported to Chihuahua, in Mexico, or Santa Fe, in New Mexico, either by the route of the Arkansas river through Van Buren, or by the route of the Red river through Fulton, or by the route of the Missouri river through Independence.

Exportation
to Chihua-
hua and
Santa Fe, for
drawback.

SEC. 2. *And be it further enacted,* That all the merchandise so exported shall be in the original packages as imported, a true invoice whereof, signed by the exporter, shall be made, to the satisfaction of the collector, describing accurately each package with its contents and the marks upon it, exclusive of the name of the exporter, the place of destination, and the route by which it is to be exported; all which shall be inscribed thereon, upon which invoice the collector shall certify that he is fully convinced the same is true, that the goods are in the original packages as imported, that they are duly entered for drawback, and to be exported by the owner, (naming him,) to either of the places aforesaid, (naming it,) and by one of the aforesaid routes, (naming it.)

Merchan-
dise to be in
original
packages, &
invoice cer-
tified by the
collector.

SEC. 3. *And be it further enacted,* That upon the arrival of such goods at either of the places in Arkansas or Missouri above named, they shall be again inspected and compared with the invoice and certificate aforesaid, by an officer of the United States, who shall, if fully convinced that the several packages are identical, having remained unbroken and unchanged, also certify on said invoice the facts in such form as the Secretary of the Treasury shall prescribe.

Re-inspec-
tion of goods
in Arkan-
sas and Mis-
souri.

SEC. 4. *And be it further enacted,* That upon the arrival of any such goods at Santa Fe or Chihuahua, they, with the invoice and certificates aforesaid, shall be submitted to the inspection of the Consul of the United States, or such agent as the President may appoint for that purpose; who, if fully con-

Goods to be
inspected &
invoice cer-
tified by con-
sul at Santa
Fe or Chihua-
hua.

vinced thereof, shall, in such form as the Secretary of the Treasury shall prescribe, certify, upon said invoice that the goods have arrived there in the original packages as imported, without change or alteration, and have been exported from the United States in good faith, to be disposed of and consumed in a foreign country.

Sec. 5. *And be it further enacted*, That if the exporter shall give bond with satisfactory sureties, in thrice the amount of duties, that the said merchandise by him exported has been delivered at either of the places aforesaid without the United States, in good faith, to be sold and consumed there, and shall also produce said invoice, with the regular certificates thereon, the collector shall thereupon pay to him the usual drawback allowed by law.

Exporter to give bond for duties.

Drawback, when payable.

Sec. 6. *And be it further enacted*, That the Secretary of the Treasury shall appoint inspectors to reside at each of the following places to wit: Van Buren, Fulton, and Independence, above named, or such other place in Missouri as the Secretary of the Treasury shall designate; who shall each have a salary of two hundred and fifty dollars, and make a full report of all the trade that passes under their inspection, to the Secretary of the Treasury, semi-annually, giving an account of the number of packages, the kind of goods, the value, and the names of the exporters.

Secretary of the Treasury to appoint inspectors, their salary, and duty.

Sec. 7. *And be it further enacted*, That any imported merchandise which has been entered, and the duties paid or secured according to law, for drawback, may be exported to the British North American Provinces adjoining the United States; and the ports of Plattsburgh, in the District of Champlain; Burlington, in the District of Vermont; Sacketts Harbor, Oswego, and Ogdensburgh, in the District of Oswegatchie; Rochester, in the District of Genesee; Buffalo and Erie, in the District of Preqr'sle; Cleveland, in the District of Cuyahoga; Sandusky and Detroit, together with such ports on the seaboard from which merchandise may now be exported, for the benefit of drawback, are hereby declared ports from which foreign goods, wares, and merchandise, on which the import duty has been paid, or secured to be paid, may be exported to ports in the adjoining British Provinces, and to which ports foreign goods, wares, and merchandise may be transported inland, or by water from the port of original importation, under existing provisions of law, to be thence exported for benefit of drawback; *Provided*, That such other ports situated on the frontiers of the United States, adjoining the British North American Provinces, as may hereafter be found expedient, may have extended to them the like privileges, on the recommendation of the Secretary

Exportation to the British North American Provinces, for drawback.

Ports from which goods may be exported.

Provide

of the Treasury, and proclamation duly made by the President of the United States, specially designating the ports to which the aforesaid privileges are to be extended.

Laws now in force in relation to drawback applicable to the present act.

Additional provisions to secure drawback.

SEC. 8. *And be it further enacted*, That all laws now in force in relation to the allowance of drawback of duties upon goods imported into the United States and exported therefrom, and in relation to the conditions and evidence on which such drawback is to be paid, shall be applicable to the drawback allowed by this act. And, in addition to existing provisions on the subject, to entitle exporters of goods to the drawback allowed by this act, they shall produce to the collector of the port from which such goods, wares and merchandise were exported, the certificate, under seal of the collector or other chief revenue officer of the port to which the said goods, wares, and merchandise were exported in the said adjoining provinces; which certificate shall be endorsed upon a duplicate or certified copy of the manifest granted at the time of such exportation, and shall state that the same identical goods contained in the said manifest had been landed at such foreign port, and duly entered at the custom-house there, and that the duties imposed by the laws in force at such port upon the said goods had been paid, or secured to be paid, in full; and the said exporters shall also produce the affidavit of the master of the vessel in which the said goods were exported, that the same identical goods specified in the manifest granted at the time of such exportation had been carried to the port named in the clearance or manifest, and had been landed and entered at the custom-house, and that the duties imposed thereon at the said foreign port had been paid, or secured to be paid; and that the goods referred to in the certificate of the collector or chief revenue officer of such foreign port herein mentioned, were the same identical goods described in the manifest aforesaid, and in the said affidavit.

Goods exported under this act forfeited on being brought into the U. S.

Penalty to persons concerned.

2 1/2 per ct. on duties to

SEC. 9. *And be it further enacted*, That no goods, wares or merchandise, exported according to the provisions of this act, shall be voluntarily landed or brought into the United States; and on being so landed or brought into the United States, they shall be forfeited; and the same proceeding shall be had for their condemnation, and the distribution of the proceeds of their sales, as in other cases of forfeiture of goods illegally imported. And every person concerned in the voluntary landing or bringing such goods into the United States shall be liable to a penalty of four hundred dollars.

SEC. 10. *And be it further enacted*, That from the amount of duties upon any goods, wares and merchandise im-

be reserved
by collec-
tors for U. S.

ported into the United States, and which shall be exported according to the provisions of this act, there shall be deducted two and a half per centum of such amount, which shall be retained by the respective collectors for the use of the United States, and the residue only shall be the drawback to be paid to the exporters of such goods wares and merchandise.

Secretary of
the Treasury
to prescribe
rules for car-
rying this
act into ef-
fect.

Acts repea-
led.

SEC. 11. *And be it further enacted,* That the Secretary of the Treasury is hereby further authorised to prescribe such rules and regulations, not inconsistent with the laws of the United States, as he may deem necessary to carry into effect the provisions of this act and to prevent the illegal re-importation of any goods, wares, or Merchandise which shall have been exported as herein provided; and that all the acts or parts of acts inconsistent with the provisions of this act be, and the same is hereby, repealed.

Approved, March 3d, 1845.

RATES OF POSTAGE

In the United States, under the new Post Office Law, which took effect July 1, 1845.

ON LETTERS.

Single letters or any number of pieces not exceeding half an ounce, 300 miles or less..... 5 cents.
If over 300 miles..... 10 do
Drop letters, (not mailed,)..... 2 do
For each additional half ounce or part thereof, add single postage thereto.

ON NEWSPAPERS.

Newspapers of 1,900 square inches or less, sent by Editors or Publishers, from their offices of publication, any distance not exceeding 30 miles..... Free.
Over 30 miles and not exceeding 100..... 1 cent.
Over 100 miles and out of the State..... 1½ do
All sizes over 1,900 square inches, postage same as pamphlets.

ON PAMPHLETS, ETC.

Pamphlets, Magazines, and Periodicals, any distance, for one ounce or less, each copy..... 2 cents.
Each additional ounce or fractional part thereof..... 1½ do

ON CIRCULARS.

Quarto post, single cap, or paper not larger than single cap. folded, directed, and unsealed, for every sheet..... 2 do

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THE MODE OF MEASURING

According to the Provisions of the Act 8, Vic. Cap. 5, Published by

EXAMPLE 1. TO ASCERTAIN THE TONNAGE OF VESSELS

S U M.		
Feet. tenth.		
143 0	Total sum of the Breadths.	
59 3	Total sum of the Depths.	
12 9 0		
12870		
7150		
8479 90		
78 5	Length at the middle of Midship Depth.	
4239950		
6783920		
5935930		

Foremost.	
Feet. tenth.	
17 7	taken at 1-5th
9 8	taken at 4-5ths
27 5	Sum of breadth

Breadths at the undermentioned Division.	
Feet. tenth.	
21 6	taken at 2-5ths
3	
64 8	Thrice Middle Breadth
18 9	taken at 4-5ths
83 7	Sum of Middle Breadth
27 5	Sum of Foremost Breadth
31 8	Sum of Aftermost Breadth
143 0	Total Sum of Breadths.

3500]	665672 150	[100	
	3500	*10	Example 4.
	31567	200	Reg. Tonnage when the ship has a poop.
	31500		
	672		
	3500		

Survey Book Dimensions.	Feet. tenths.
Length aloft	81 2
Length at half depth	78 5
Depths at fore division	15 1
do middle division	14 8
do aftermost do	14 6
Breadth at fore.... do	17 7
do do do	9 8
do middle.. do	21 6
do do do	18 9
do aftermost do	17 6
do do do	7 1
And if a Steamer, length of Engine Room	35 5

Survey Book Dimensions.	Feet. tenths.
POOP.	
Length	13 3
Mean breadth	16
Depth	4

EXAMPLE 2. TO ASCERTAIN THE TONNAGE OF STEAMERS	
For Gross Tonnage of Vessels. See Example 1.	
Feet. tenths.	
35 5	Length of Engine Room.
21 6	Breadth taken at 2-5ths.
213 0	
355	
710	
766 80	
14 8	Depth at midships.
613440	
306720	
76680	190 *Tonnage of the vessel
92.4]	11348 640 [122 Deduct tonnage due to
	924
	98 *Register tonnage.
	2103
	1848
	2606
	1848
	75

EXAMPLE 4. To ascertain the Tonnage of Vessels with

Feet. tenths.	
13 3	Mean length of Poop.
16	Breadth
69 8	
133	
202 8	
4 7	Depth of Poop
1119 6	
8112	
92.4]	1000 16 [*10 Tons, to be added to
	924
	761

MEASURING VESSELS

5, Published by order of His Excellency the Governor General.

EXAMPLE 1.

TONNAGE OF VESSELS WHEN EMPTY.

at the undermentioned Divisions.

	Feet.	tenths.	Aftermost.
2-5ths	7	1	taken at 4-5ths.
		2	
Middle Breadth at 4-5ths	14	2	
	17	6	taken at 1-5th.
Middle Breadth	31	8	Sum of Aftermost Breadth.
Foremost Breadth			
Aftermost Breadth			
Sum of Breadths.			

EXAMPLE 2.

TONNAGE OF STEAM VESSELS

of Vessels. See Example Number 1

Length of Engine Room.
Breadth taken at 2-5ths.

at midships.

10 Tonnage of the vessel ascertained in Ex. 1.

22 Deduct tonnage due to the cubical contents of the Engine Room.

98 Register tonnage.

EXAMPLE 4.

Tonnage of Vessels with a Break or Poop.

Lengths.
3 Mean length of Poop Deck.
Breadth

8
8
7 Depth of Poop
6

16 10 Tons, to be added to the tonnage of the vessel as ascertained by the above examples

DEPTHS.

Middle.	Aftermost.
Feet. tenth.	Feet. tenth.
14 8	14 6
2	
29 6	Twice middle depth.
15 1	Foremost depth.
14 6	Aftermost depth.
59 3	Sum of depths.

EXAMPLE 3.

TO ASCERTAIN THE TONNAGE OF VESSELS WHEN LADEN

Survey Book Dimensions.

	Feet.	tenths.	Feet.	tenths.	
Length	81	2	81	2	} Len'th from the after part of the stem to fore p't of the stem post
Breadth	20	6			
Depth	14	8	20	6	} Breadth of the middle at the under side of the deck.

487 2

1624 0

1672 72

14 8

Depth to the skin by plumb line down the pump well

1338176

669088

162727

130 24756 2 56 190 Tons

130

1175

1170

56